

**Agreed-Upon Procedures for
the Department of the Treasury
Fiscal Year 2002
FACTS I Account Groupings Worksheets**

OIG-03-055

February 6, 2003



Office of Inspector General

The Department of the Treasury

Contents

Report of the Office of Inspector General 1

**Department of the Treasury Fiscal Year 2002 FACTS I Account Groupings
Worksheets**

**Attachment A – Comparison of Treasury’s FY 2002 AGW to the Final
Department-wide Consolidated Financial Statements**

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Except as noted in our findings, we have performed the procedures enumerated below, which were agreed to by the Department of the Treasury's (Department) Financial Management Service (FMS), the U.S. General Accounting Office (GAO), and the Office of Management and Budget (OMB), solely to assist you in the verification of the accompanying Department of the Treasury Fiscal Year (FY) 2002 Federal Agencies' Centralized Trial Balance System I (FACTS I) Account Groupings Worksheets (AGW) for consistency with related information in the Department's audited financial statements as of and for the year ended September 30, 2002. The Department is responsible for the AGW. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

It should be noted that we were required to only report differences that were not identified and explained by the Department.

Procedure 1

Trace the amounts for split United States Standard General Ledger (USSGL) accounts in the agency records to the AGW split account worksheet. Clearly explain any differences.

Finding

We traced the amounts for split USSGL accounts in the Department's records to the AGW split account worksheet and noted one exception related to USSGL account 7290N. Treasury records indicated a credit balance of 1,474,215 for this USSGL account in the Other Financing Sources line item, however, no amount was reported on the AGW split account worksheet for this account.

Procedure 2

Trace the amounts for each line item in the audited agency consolidated Balance Sheet and audited agency consolidated Statement of Changes in Net Position to the related amounts on the AGW column titled "Amount from Agency Financial Statements" provided by the Chief Financial Officer (CFO). Clearly explain any differences.

Finding

We traced the amounts for each line item in the Department's audited consolidated balance sheet and audited consolidated Statement of Changes in Net Position to the related amounts on the AGW column titled "Agency Financial Statements" and identified differences for certain line items. The Department identified and provided explanations for the same differences in its *"Comparison of Treasury's FY 2002 AGW to the Final Department-wide Consolidated Financial Statements"* (Attachment A) submitted along with the AGW.

Procedure 3

Trace the amounts for each line item on the AGW Balance Sheet and AGW Statement of Changes in Net Position for the column titled "Amount from Agency Financial Statements" to the related amounts on the audited agency consolidated Balance Sheet and audited agency consolidated Statement of Changes in Net Position. Clearly explain any differences.

Finding

We traced the amounts for each line item on the AGW Balance Sheet and AGW Statement of Changes in Net Position for the column titled "Agency Financial Statements" to the related amounts on the Department's audited consolidated Balance Sheet and audited consolidated Statement of Changes in net Position. We identified the same differences noted in the finding for Procedure 2 above.

Procedure 4

Foot the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Amount from Agency Financial Statements." Foot and crossfoot the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Difference." Clearly explain any differences.

Finding

We footed the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Agency Financial Statements" without exception.

We footed and crossfooted the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Difference" and noted the following exceptions, which resulted from formula errors in the AGW worksheets:

Description	Amount from AGW Column Titled "Difference"	Recalculated Amount
<i>Balance Sheet</i>		
Subtotal Loans and Interest Receivable	1,873,352,098.36	0.36
Total Federal Assets	9,591,908,997.33	0.33
Total Non-Federal Assets	37,050,903,681.21	0.21
Total Non Federal Liabilities	29,844,562,066.52	(0.48)
Total Liabilities	29,844,562,066.47	(0.53)
Total Net Position and Liabilities	29,844,562,064.80	(2.20)
<i>Statement of Changes in Net Position – Cumulative Results</i>		
Subtotal Prior Period Adjustments	(45,317,387.57)	(0.43)
Beginning Balance, as Adjusted	(45,317,387.73)	(0.59)
Ending Balances	(45,317,387.58)	(0.44)

Procedure 5

Read the explanation for any differences identified by the CFO for the AGW Balance Sheet and AGW Statement of Changes in Net Position and listed on each AGW. Review the explanation for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the current year audit of the related financial statements. Clearly explain any differences.

Finding

We reviewed the explanations for differences identified by the CFO for the AGW Balance Sheet and AGW Statement of Changes in Net Position and listed on each AGW and/or in Attachment A for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the current year audit of the Department's financial statements without exception.

Procedure 6

If there is an amount labeled as "difference" on the Net Position- End of Period line at the bottom of the Statement of Changes in Net Position on the AGW, read and compare the explanation for the difference identified by the CFO to the supporting documentation for the difference. Clearly explain any differences.

Finding

We compared the explanation for the difference identified by the Department on the Net Position- End of Period line at the bottom of the Statement of Changes in Net Position on the AGW to the supporting documentation without exception.

Procedure 7

Trace the amounts for each line item for total gross cost, total earned revenue, and total net cost, net of intradepartmental amounts by Budget Functional Code (BFC) from the audited agency consolidated financial statement footnote to the amounts on the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" provided by the CFO. Clearly explain any differences.

Finding

We traced the amounts for each line item for total gross cost and total earned revenue, net of intradepartmental amounts by BFC from the Department's audited consolidated financial statement footnote to the amounts on the AGW Statement of Net Cost column titled "Agency Financial Statements Footnotes" and identified differences for certain line items. The Department identified and provided explanations for the same differences in Attachment A.

We were unable to trace the total net cost amounts for each line item, net of intradepartmental amounts by BFC from the Department's audited consolidated financial statement footnote to the amounts on the AGW Statement of Net Cost column titled "Agency Financial Statements Footnotes" because these amounts were not included in the AGW.

Procedure 8

Trace the amounts for each line for total gross cost, total earned revenue and total net cost, net of intradepartmental amounts by BFC on the AGW Statement of Net Cost for the column titled "Amount from Agency Financial Statements" provided by the CFO to the related amounts on the audited agency consolidated financial statements footnote. Clearly explain any differences.

Finding

We traced the amounts for each line item for total gross cost and total earned revenue, net of intradepartmental amounts by BFC on the AGW Statement of Net Cost column titled "Agency Financial Statements Footnotes" to the related amounts on the Department's audited consolidated financial statement footnotes. We identified the same differences noted in the finding for Procedure 7 above.

We were unable to trace the total net cost amounts for each line item, net of intradepartmental amounts by BFC on the AGW Statement of Net Cost column titled "Agency Financial Statements

Footnotes” to the related amounts on the Department’s audited consolidated financial statement footnote because these amounts were not included in the AGW.

Procedure 9

Trace the amounts for each line item in the audited agency consolidated financial statement footnote for gross cost, earned revenue, and net cost for interdepartmental amounts by BFC to the related amounts on the AGW Statement of Net Cost column titled “Amount from Agency Financial Statements” provided by the CFO. Clearly explain any differences.

Finding

We traced the amounts in the Department’s audited consolidated financial statement footnote for gross cost and earned revenue for interdepartmental amounts by BFC to the related amounts on the AGW Statement of Net Cost column titled “Agency Financial Statements Footnotes” and identified differences for certain line items. The Department identified and provided explanations for the same differences in Attachment A.

We were unable to trace the net cost amounts for each line item in the Department’s audited consolidated financial statement footnote for interdepartmental amounts by BFC to the related amounts on the AGW Statement of Net Cost column titled “Agency Financial Statements Footnotes” because these amounts were not included in the AGW.

Procedure 10

Trace the amounts for each line item for gross cost, earned revenue, and net cost for interdepartmental amounts by BFC from the AGW Statement of Net Cost column titled “Amount from Agency Financial Statements” to the amounts on the audited agency consolidated financial statement footnote provided by the CFO. Clearly explain any differences.

Finding

We traced the amounts for each line item for gross cost and earned revenue for interdepartmental amounts by BFC from the AGW Statement of Net Cost column titled "Agency Financial Statements Footnotes" to the amounts on the Department's audited consolidated financial statement footnote provided by the CFO. We identified the same differences noted in the finding for Procedure 9 above.

We were unable to trace the net cost amounts for each line item for interdepartmental amounts by BFC from the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" to the amounts on the Department's audited consolidated financial statement footnote provided by the CFO because these amounts were not included in the AGW.

Procedure 11

Trace the amounts for each line item for total gross cost, total earned revenue, and total net cost from the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" to the related amounts on the audited agency consolidated financial statement footnote provided by the CFO. Clearly explain any differences.

Finding

We traced the amounts for total gross cost, total earned revenue and total net cost from the AGW Statement of Net cost column titled "Agency Financial Statements Footnotes" to the related amounts on the Department's audited consolidated financial statement footnote provided by the CFO. We identified differences for total gross cost and total earned revenue. The Department identified and provided explanations for the same differences in Attachment A.

Procedure 12

Trace the amounts for each line item for total gross cost, total earned revenue, and total net cost from the audited agency consolidated financial statement footnote to the related amounts on the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" provided by the CFO. Clearly explain any differences.

Finding

We traced the amounts for each line item for total gross cost, total earned revenue and total net cost from the Department's audited consolidated financial statement footnote to the related amounts on the AGW Statement of Net cost column "Agency Financial Statements Footnotes." We identified the same differences as noted in the finding for Procedure 11 above.

Procedure 13

Foot the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements." Foot and crossfoot the AGW Statement of Net Cost column titled "Difference."

Finding

We footed the AGW Statement of Net Cost column titled "Agency Financial Statements Footnotes" without exception.

We footed and crossfooted the AGW Statement of Net Cost column titled "Difference" and noted the following exceptions. Due to formula errors, the Net Interest line did not correctly crossfoot in the following sections: (1) Inter-Departmental Amounts Included in Agency Gross Cost, (2) Agency Exchange Revenue, and (3) Inter-Departmental Amounts Included in Agency Exchange Revenue.

Procedure 14

Read the explanations for the differences identified by the CFO for the AGW Statement of Net Cost. Review the explanations for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the audit of the related financial statements. Clearly explain any differences.

Finding

We reviewed the explanations for differences identified by the CFO for the AGW Statement of Net Cost for consistency with supporting documentation and with results of audit procedures performed in conjunction with the audit of the related financial statements and noted one exception. The Department did not explain the difference of \$307,993.11 for the General Government line item in the Inter-Departmental Amounts Included in Agency Gross Cost section.

Procedure 15

Trace the amounts for each respective line item on the AGW FACTS I NOTES Review Schedule from the agency consolidated financial statement footnotes or other supporting data to the amounts on the AGW FACTS I NOTES Review Schedule columns titled "Agency Source" and "Amount from Agency Source." Report at the department level only. Clearly explain any differences.

Finding

We traced the amounts for each respective line item on the AGW FACTS I NOTES Review Schedule from the Department's consolidated financial statement footnotes or other supporting data to the amounts on the AGW FACTS I NOTES Review Schedule columns titled "Agency Source DATA" and "Amount from Agency Source DATA." We noted no exceptions related to amounts included in the "Amount from Agency Source DATA" column. However, we noted exceptions related to the information reported in the AGW FACTS I NOTES Review Schedule column titled

“Agency Source DATA.” The Department reported the Performance and Accountability Report as the agency source data instead of the unadjusted notes schedule for the following line items:

- Note 7 (Non-exchange Revenue and Related Receivables) Section B – Non-exchange Revenue, Line 7, Tax Revenue Collected
- Note 16 (Deferred Maintenance) Section A – Buildings, Structures and Facilities
- Note 16 (Deferred Maintenance) Section A – Furniture, Fixtures and Equipment

Procedure 16

Foot the AGW FACTS I NOTES Review Schedule column titled “Amount from Agency Source” and crossfoot the AGW FACTS I NOTES Review Schedule column titled “Difference.”

Finding

We footed the AGW FACTS I NOTES Review Schedule column titled “Amount from Agency Source DATA” and noted the following exceptions:

- Note 19 (Commitment and Contingencies) Section A - Total Long Term Leases line did not foot due to the omission of the footing formula in the schedule. The amount should be \$522,798,455.
- Note 13 – (Federal Employee and Veteran Benefits Payable) Section A, Line 4, Column (5) Total Cost line did not foot due to the omission of the footing formula in the schedule. The amount should be \$2,134,472,522.

We crossfooted the AGW FACTS I NOTES Review Schedule column titled "Difference" without exception.

Procedure 17

Read the explanations for the differences identified by the CFO for the AGW FACTS I NOTES Review Schedule. Review the explanations for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the audit of the related financial statements. Clearly explain any differences.

Finding

We reviewed the explanations for the differences identified by the CFO in the AGW FACTS I NOTES Review Schedule and/or Attachment A for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the audit of the Department's financial statements and noted the following differences for which explanations provided by the Department were not consistent with supporting documentation and the results of audit procedures:

FACTS I NOTE	Description	Difference
Note 10	Federal Debt Securities	
	Section F	
	Line 22, Column 2, Discounts	123,689.44
	Line 23, Column 2, Premiums	(2,356,978.80)
Note 19	Line 24, Column 2, Amortization of Discount	
	Premiums	2,233,289.36
	Commitment and Contingencies	
	Section D - Unadjudicated Claims	
Note 19	Line 21, Total Unadjudicated Claims	521,023.00
	Section E – Other Contingencies	
	Line 6, Total Other Contingencies	225,376,556.57

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the accompanying AGW. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Department, FMS, GAO, and OMB, and is not intended to be and should not be used by anyone other than these specified parties.

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Should you or your staff have questions, you may contact me at (202) 927-5430 or a member of your staff may contact Mike Fitzgerald, Director, Financial Audits, at (202) 927-5789.

/s/

William H. Pugh
Deputy Assistant Inspector General for Financial Management
and Information Technology Audits
February 3, 2003

AGENCY				
SGL Account	SGL Amount From FACTS	Section	Amount	Explanations/Split Description/Message
1195N	43,579,580,555.15	Cash Foreign Currency, and Other Monetary Assets	11,782,776,063.15	All FACTS I BLs less BL 30, 05 and 22
		Gold & Silver Reserves	10,932,592,809.00	OASIA TFS 2011X0003 FACTS I BL 30
		Reserve Position in the International Monetary Fund	20,864,211,683.00	GW CASH TFS 20X9998 FACTS I BL 05 & MINT TFS 20X9999 FACTS I BL 22
			43,579,580,555.15	Balance OK
1340F	1,873,352,097.99	Loans and Interest Receivable	1,873,352,097.99	Intragovernmental
		Investments and Related Interest	0.00	Intragovernmental
		Accounts Receivable and Related Interest	0.00	Intragovernmental
TIER Subaccounts used for Splits		Other Assets	0.00	Intragovernmental
			1,873,352,097.99	Balance OK
1340N	1,206,853,142.39	Cash, Foreign Currency, and Other Monetary Assets	74,587,485.00	With the Public -ESF Only FACTS I BL 01
TIER Subaccounts		Loans and Interest Receivable	361,449,378.39	With the Public
Also used for Splits		Investments & Related Interest	44,426,696.00	With the Public
		Tax/Trade Receivables, Other Rec, Net	726,389,583.00	With the Public
			1,206,853,142.39	Balance OK
1349F	0.00	Loans and Interest Receivable	0.00	Intragovernmental
		Investments and Related Interest	0.00	Intragovernmental
TIER Subaccounts		Accounts Receivable and Related Interest	0.00	Intragovernmental
Also used for Splits		Other Assets	0.00	Intragovernmental
			0.00	No Data Entered
1349N	-63,453,911.65	Cash, Foreign Currency, and Other Monetary Assets	0.00	With the Public -ESF Only (FACTS 2001)
TIER Subaccounts		Loans and Interest Receivable	0.00	With the Public
Also used for Splits		Investments & Related Interest	0.00	With the Public
		Tax/Trade Receivables, Other Rec, Net	-63,453,911.65	With the Public
			-63,453,911.65	Balance OK
1410F	7,728,765,789.88	Advances to the Black Lung Trust Fund	7,718,556,898.88	Trading Partner 16 (DOL)
		Other Assets	10,208,891.00	Intragovernmental
			7,728,765,789.88	Balance OK
1990N	5,277,254,051.35	Investments in International Financial Institutions	5,254,099,189.35	With the Public
		Other Assets	23,154,862.00	With the Public
			5,277,254,051.35	Balance OK
2140F	41,348,808,324.70	Federal Debt and Interest Payable	41,011,685,258.00	BPD FACTS I BL 10
		Loans Payable and Interest	337,123,066.70	Intragovernmental (FFB BL 42 & CDFI BL 48)
TIER Subaccounts		Other	0.00	Intragovernmental
			41,348,808,324.70	Balance OK
2140N	32,904,843,554.69	Federal Debt and Interest Payable	32,874,223,656.69	Intragovernmental
TIER Subaccounts		Other	30,619,898.00	Intragovernmental
Also used for Splits			32,904,843,554.69	Balance OK
2190N	2,808,732,260.57	Refunds and Drawbacks	1,896,018,158.57	With the Public -Defined TFS (ATF BL 19, Customs BL 14/15, IRR BL 16)
		Other Liabilities	912,714,102.00	With the Public
			2,808,732,260.57	Balance OK
2690N	8,352,722,484.91	DC Pension Liability	8,344,539,459.91	With the Public - DC Pension BL 51 Only
		Other Liabilities	8,183,025.00	With the Public
			8,352,722,484.91	Balance OK
2980F	328,933,684,780.94	Due From the General Fund	328,933,681,909.94	Intragovernmental - (F99 partner code for General Fund)

AGENCY				
SGL Account	SGL Amount From FACTS	Section	Amount	Explanations/Split Description/Message
		Other Liabilities	2,871.00	Intragovernmental - (other G partner codes)
			328,933,684,780.94	Balance OK
2980N	10,924,841,719.41	Gold Certificates Issued to Federal Reserve Banks	10,923,445,113.41	& MINT TFS 20X9999 FACTS I BL 22
		Other Liabilities	1,396,606.00	
			10,924,841,719.41	
				Balance OK
2990N	8,888,351,136.34	Certificates Issued to Federal Reserve Banks	2,200,000,000.00	With the Public
TIER Subaccounts		Allocations of Special Drawing Rights	6,480,559,335.34	With the Public
Also used for Splits		Other Liabilities	207,791,801.00	With the Public
			8,888,351,136.34	ERROR
Statement of Changes in Net Position - Only				
5790f	-4,749,527,593.97	Other Adjustments	0.00	SOCNP
		Other - Budgetary	0.00	SOCNP
		Accrued Int & Disc on the Debt	-4,748,270,073.97	SOCNP BPD BL 10
		Other - Financing	-1,257,520.00	SOCNP
			-4,749,527,593.97	Balance OK
CUSTODIAL STATEMENT/ STATEMENT OF CHANGES IN NET POSITION/STATEMENT OF NET COST				
5310F	16,228,977,748.76	Fines, Penalties, Interest and Other-Custodial Activity	290,439.00	Custodial Statement
		Nonexchange Rev SOCNP	0.00	SOCNP
		Net Cost on SOCNP -Exchange	14,132,126,486.58	Net Cost on SOCNP
		Less Custodial Exchange		
			14,132,416,925.58	ERROR
5310N	1,555,477,118.34	Fines, Penalties, Interest and Other-Custodial Activity	1,030,134,508.00	Custodial Statement
		Nonexchange Rev SOCNP	0.00	SOCNP
		Net Cost on SOCNP -Exchange	544,348,981.00	Net Cost on SOCNP
		Less Custodial Exchange	-19,006,370.66	
			1,555,477,118.34	Balance OK
5319F	0.00	Fines, Penalties, Interest and Other-Custodial Activity	0.00	Custodial Statement
		Nonexchange Rev SOCNP	0.00	SOCNP
		Net Cost on SOCNP -Exchange	0.00	Net Cost on SOCNP
		Less Custodial Exchange	0.00	
			0.00	No Data Entered
5319N	1,657,406.36	Fines, Penalties, Interest and Other-Custodial Activity	1,657,406.00	Custodial Statement
		Nonexchange Rev SOCNP	0.00	SOCNP
		Net Cost on SOCNP -Exchange	1,657,406.00	Net Cost on SOCNP
		Less Custodial Exchange	-1,657,405.64	
			1,657,406.36	Balance OK
5320F	0.00	Fines, Penalties, Interest and Other-Custodial Activity	0.00	Custodial Statement
		Nonexchange Rev SOCNP	0.00	SOCNP
			0.00	No Data Entered
5320N	75,186,361.25	Fines, Penalties, Interest and Other-Custodial Activity	75,186,361.25	Custodial Statement
		Nonexchange Rev SOCNP	0.00	SOCNP
			75,186,361.25	ERROR
5329F	0.00	Fines, Penalties, Interest and Other-Custodial Activity	0.00	Custodial Statement
		Nonexchange Rev SOCNP	0.00	SOCNP
			0.00	No Data Entered
5329N	1,467,988.91	Fines, Penalties, Interest and Other-Custodial Activity	1,467,988.91	Custodial Statement
		Nonexchange Rev SOCNP	0.00	SOCNP
			1,467,988.91	Balance OK

AGENCY				
SGL Account	SGL Amount From FACTS	Section	Amount	Explanations/Split Description/Message
5800F	0.00	Individual Income & FICA Taxes	0.00	IRR BL 16 - Only
		Corporate Income Taxes	0.00	IRR BL 16 - Only
		Estate & Gift Taxes	0.00	IRR BL 16 - Only
		Excise Taxes	0.00	CS BL 15, ATF BL 19
		Railroad Retirement Taxes	0.00	IRR BL 16 - Only
		Duties	0.00	CS BL 14 & 15 Only
		Unemployment Taxes	0.00	IRR (FACTS 2009) TFS 200121 Only
			0.00	No Data Entered
5800N	2,051,387,883,983.03	Individual Income & FICA Taxes	1,713,334,378,417.03	IRR BL 16 - Only
		Corporate Income Taxes	211,045,720,662.00	IRR BL 16 - Only
		Estate & Gift Taxes	27,241,515,315.00	IRR BL 16 - Only
		Excise Taxes	69,023,966,309.00	CS BL 15, ATF BL 19
		Railroad Retirement Taxes	4,573,215,547.00	IRR BL 16 - Only
		Duties	19,429,275,123.00	CS BL 14 & 15 Only
		Unemployment Taxes	6,739,812,610.00	IRR (FACTS 2009) TFS 200121 Only
			2,051,387,883,983.03	Balance OK
5801F	0.00	Excise Taxes - Custodial Activity	0.00	Purpose: Exclude Accruals
		Fines, Penalties, Interest and Other-Custodial Activity	0.00	Purpose: Exclude Accruals
			0.00	No Data Entered
5801N	0.00	Excise Taxes - Custodial Activity	0.00	Purpose: Exclude Accruals
		Fines, Penalties, Interest and Other-Custodial Activity	0.00	Purpose: Exclude Accruals
			0.00	No Data Entered
5809F	0.00	Individual Income & FICA Taxes	0.00	IRR BL 16 - Only
		Corporate Income Taxes	0.00	IRR BL 16 - Only
		Estate & Gift Taxes	0.00	IRR BL 16 - Only
		Excise Taxes	0.00	CS BL 15, ATF BL 19
		Railroad Retirement Taxes	0.00	IRR BL 16 - Only
		Duties	0.00	CS BL 14 & 15 Only
		Unemployment Taxes	0.00	IRR (FACTS 2009) TFS 200121 Only
			0.00	No Data Entered
5809N	3,235,741.58	Individual Income & FICA Taxes	0.00	IRR BL 16 - Only
		Corporate Income Taxes	0.00	IRR BL 16 - Only
		Estate & Gift Taxes	0.00	IRR BL 16 - Only
		Excise Taxes	3,235,741.58	CS BL 15, ATF BL 19
		Railroad Retirement Taxes	0.00	IRR BL 16 - Only
		Duties	0.00	CS BL 14 & 15 Only
		Unemployment Taxes	0.00	IRR (FACTS 2009) TFS 200121 Only
			3,235,741.58	Balance OK
5900F	206,127,834.61	Fees & Licenses- Custodial Fines, Penalties, Interest and Other Revenue - Custodial Activity	0.00	CS BL 14/15, DO BL 02, IRR BL 16, BPA BL 11
			202,359,784.65	Nonentity TFS- Not on Net Cost
		Non Exchange Revenue SOCNP	895,000.00	Nonexchange
		Net Cost on SOCNP	2,801,283.00	Exchange
		Less Custodial Exchange	0.00	
			206,056,067.65	ERROR
5900N	26,810,346,386.14	Fees & Licenses- Custodial	935,349,115.00	CS BL 14/15, DO BL 02, IRR BL 16, BPA BL 11
		Fed Res Earnings - Custodial	23,682,939,559.00	FMS FMD BL 40
		Fines, Penalties, Interest and Other Revenue - Custodial Activity	717,391,698.14	Nonentity TFS- Not on Net Cost
		Non Exchange Revenue SOCNP	1,264,404,939.00	

AGENCY				
SGL Account	SGL Amount From FACTS	Section	Amount	Explanations/Split Description/Message
		Forfeitures of Cash	95,294,532.00	
		Forfeitures of Property	-34,862,467.00	
		Net Cost on SOCNP	153,411,676.00	
		Less Custodial Exchange	-3,582,666.00	
			26,810,346,386.14	Balance OK
5909F	0.00	Fees & Licenses- Custodial Fines, Penalties, Interest and Other Revenue - Custodial Activity	0.00	CS BL 14/15, DO BL 02, IRR BL 16, BPA BL 11
			0.00	Nonentity TFS- Not on Net Cost
		Non Exchange Revenue SOCNP	0.00	Nonexchange
		Net Cost on SOCNP	0.00	Exchange
		Less Custodial Exchange	0.00	
			0.00	No Data Entered
5909N	22,516,780.72	Fees & Licenses- Custodial Fed Res Earnings - Custodial Fines, Penalties, Interest and Other Revenue - Custodial Activity	9,055.72	CS BL 14/15, DO BL 02, IRR BL 16, BPA BL 11
			0.00	FMS FMD BL 40
			0.00	Nonentity TFS- Not on Net Cost
		Non Exchange Revenue SOCNP	22,507,725.00	
		Forfeitures of Cash	0.00	
		Forfeitures of Property	0.00	
		Net Cost on SOCNP	0.00	
		Less Custodial Exchange	0.00	
			22,516,780.72	Balance OK
5991F	2,119,352.85	Excise Taxes - Custodial Activity Fines, Penalties, Interest and Other-Custodial Activity	1,101,659.00	Purpose: Exclude Accruals
			849,915.00	Purpose: Exclude Accruals
			1,951,574.00	ERROR
5991N	1,294,862.32	Excise Taxes - Custodial Activity Fines, Penalties, Interest and Other-Custodial Activity	0.00	Purpose: Exclude Accruals
			1,294,862.32	Purpose: Exclude Accruals
			1,294,862.32	Balance OK
6330N	172,728,706.96	Refunds - Custodial Activity Net Cost on SOCNP	315,435.96	Only Use 2010 5000 19ATF, 2010 5002 19ATF, 2010 5029 19ATF, 2006 0603 15 CS, 2006 5000 15CS, 2009 0110 16IRR & 2009 1807 16IRR
			172,413,271.00	All Others
			172,728,706.96	Balance OK
7110F	187,979,375.51	Other Budgetary SOCNP Other Financing SOCNP Net Cost on SOCNP	0.00	
			0.00	
			187,975,202.78	Exchange
			187,975,202.78	ERROR
7110N	633,148.21	Other Budgetary SOCNP Other Financing SOCNP Net Cost on SOCNP	0.00	
			0.00	
			633,148.21	Exchange
			633,148.21	Balance OK
7180F	0.00	Other Budgetary SOCNP Other Financing SOCNP Net Cost on SOCNP	0.00	
			0.00	
			0.00	Exchange
			0.00	No Data Entered
7180N	0.00	Other Budgetary SOCNP Other Financing SOCNP Net Cost on SOCNP	0.00	
			0.00	
			0.00	Exchange
			0.00	No Data Entered
7190F	0.00	Other Budgetary SOCNP Other Financing SOCNP Net Cost on SOCNP	0.00	
			0.00	
			0.00	Exchange

AGENCY				
SGL Account	SGL Amount From FACTS	Section	Amount	Explanations/Split Description/Message
			0.00	No Data Entered
7190N	852,646,138.89	Other Budgetary SOCNP	0.00	Exchange Balance OK
		Other Financing SOCNP	0.00	
		Net Cost on SOCNP	852,646,138.89	
			852,646,138.89	
7210F	0.00	Other Budgetary SOCNP	0.00	Exchange No Data Entered
		Other Financing SOCNP	0.00	
		Net Cost on SOCNP	0.00	
			0.00	
7210N	4,865,853.72	Other Budgetary SOCNP	2,971,870.00	Exchange Balance OK
		Other Financing SOCNP	0.00	
		Net Cost on SOCNP	1,893,983.72	
			4,865,853.72	
7280F	0.00	Other Budgetary SOCNP	0.00	Exchange No Data Entered
		Other Financing SOCNP	0.00	
		Net Cost on SOCNP	0.00	
			0.00	
7280N	750,000.00	Other Budgetary SOCNP	0.00	Exchange Balance OK
		Other Financing SOCNP	0.00	
		Net Cost on SOCNP	750,000.00	
			750,000.00	
7290F	188,189,710.46	Other Budgetary SOCNP	0.00	Exchange ERROR
		Other Financing SOCNP	0.00	
		Net Cost on SOCNP	214,507.68	
			214,507.68	
7290N	194,661,367.08	Other Budgetary SOCNP	1,474,215.00	Exchange Balance OK
		Other Financing SOCNP	0.00	
		Net Cost on SOCNP	193,187,152.08	
			194,661,367.08	
7500F	14,041,807,771.91	Other Budgetary SOCNP	775,286.91	Exchange Balance OK
		Other Financing SOCNP	14,041,032,485.00	
		Net Cost on SOCNP	0.00	
			14,041,807,771.91	
Attention Final AGW Preparer (AGW with audited data provided by agency):				
<p>1. This worksheet provides information on SGL accounts that are split between two lines on the agency audited financial statement. The split schedule is "linked" to other AGW worksheets in this file (Balance sheet, etc)</p> <p>2. Please enter the dollar amounts for each SGL split on the agency audited financial statement (all 'split' entry fields are highlighted in yellow).</p> <p>3. All non-entry fields are protected and linked to a external FMS database. Complex excel formulas link to FACTS I data, these formulas are hidden on the split worksheet. DO NOT ATTEMPT TO CIRCUMVENT/BYPASS THE PROTECTION ON THIS SHEET, DOING SO WILL DESTROY THE INTEGRITY OF THE WORKSHEET, THE AUDIT PROCESS AND MANY HOURS OF PROGRAMMING WORK INVESTED IN THIS WORKSHEET, ONLY THE PROGRAMMED WORKSHEET WILL BE ACCEPTED AS THE FINAL AGW, ALL OTHER WORKSHEETS WILL BE RETURNED.</p> <p>4. Please ensure that the column entitled "Message" does not contain the words "No Data Entered or "Error". When properly completed the "Message"column should read "Balance OK".</p> <p>5. If errors persist please contact your FMS FACTS I agency contact.</p>				

BL2000					
Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
ASSETS					
Federal					
Fund Balance With Treasury	1010	54,745,998,328.00	54,745,998,328.27	(0.27)	
Loans and Interest Receivable (split)	1340F	1,873,352,097.99	1,873,352,097.99	0.00	
(split)	1349F	0.00	0.00	0.00	
	1350F	228,540,883,207.00	228,540,883,206.94	0.06	
	1359F	(477,584,113.00)	(477,584,113.30)	0.30	
Subtotal (Loans And Interest Receivable)		229,936,651,191.99	228,063,299,093.64	1,873,352,098.35	FACTS I Error Not picking up C10
Investments and Related Interest					
This line will be zero unless there are investmts in SGL 1618-1690					
(split)	1340F	0.00	0.00	0.00	
(split)	1349F	0.00	0.00	0.00	
Treasury invests in BPD GAS Securities that are eliminated.	1618F	0.00	0.00	0.00	
	1620F	0.00	0.00	0.00	
	1621F	0.00	0.00	0.00	
	1622F	0.00	0.00	0.00	
	1623F	0.00	0.00	0.00	
	1690F	0.00	0.00	0.00	
Subtotal (Investments & Related Interest)		0.00	0.00	0.00	
Advance to the Black Lung Trust Fund(split)	1410F	7,718,556,898.88	7,718,556,898.88	0.00	
Accounts Receivable and Related Interest	1310F	1,511,306,856.00	1,511,306,855.85	0.15	
	1319F	(795,000,000.00)	(795,000,000.00)	0.00	
(split)	1340F	0.00	0.00	0.00	
(split)	1349F	0.00	0.00	0.00	
Subtotal (Accts Rec & Related Interest)		716,306,856.00	716,306,855.85	0.15	
Due From the General Fund	1921F	6,248,262,180,071.00	6,248,262,180,070.98	0.02	
	2970F	0.00	0.00	0.00	
(Split F.99 Balances Only)	2980F	(328,933,681,909.94)	(328,933,681,909.94)	0.00	
Subtotal (Due from the General Fund)		5,919,328,498,161.06	5,919,328,498,161.04	0.02	
Other Intra-governmental Assets	1320F	0.00	0.00	0.00	
	1330F	0.00	0.00	0.00	
	1335F	0.00	0.00	0.00	
(split)	1340F	0.00	0.00	0.00	
(split)	1349F	0.00	0.00	0.00	
(split)	1410F	10,208,891.00	10,208,891.00	0.00	
	1450F	15,773,394.00	15,773,393.93	0.07	
	1920F	0.00	0.00	0.00	
	1990F	0.00	0.00	0.00	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
Subtotal (Other Intra-governmental Assets)		25,982,285.00	25,982,284.93	0.07	
Total Federal Assets		6,212,471,993,720.93	6,202,880,084,723.73	9,591,908,997.20	FACTS I has errors on F14 and not picking up C29
Non-Federal Assets					
Cash, Foreign Currency, Other Monetary Assets	1110N	24,487,331.00	24,487,330.64	0.36	
	1120N	7,078,787.00	7,078,787.07	(0.07)	
	1130N	0.00	0.00	0.00	
	1190N	81,752,222,353.00	81,752,222,353.45	(0.45)	
(split)	1195N	11,782,776,063.15	11,782,776,063.15	0.00	
	1200N	8,020,686,034.00	8,020,686,034.36	(0.36)	
(split)	1340N	74,587,485.00	74,587,485.00	0.00	
(split)	1349N	0.00	0.00	0.00	
	1531N	116,129,702.00	116,129,701.79	0.21	
	1532N	4,327,357.00	4,327,356.72	0.28	
Subtotal (Cash, Forgn Currency, Other Monetary Assets)		101,782,295,112.15	101,782,295,112.18	(0.03)	
Gold and Silver Reserves (split)	1195N	10,932,592,809.00	10,932,592,809.00	0.00	
Loans and Interest Receivable (split)	1340N	361,449,378.39	361,449,378.39	0.00	
(split)	1349N	0.00	0.00	0.00	
	1350N	997,143,440.00	997,143,440.38	(0.38)	
	1359N	0.00	0.00	0.00	
	1399N	(16,358,865.00)	(16,358,864.58)	(0.42)	
Subtotal(Loans Rec. & Rel. Interest, Net)		1,342,233,953.39	1,342,233,954.19	(0.80)	
Investments and Related Interest (split)	1340N	44,426,696.00	44,426,696.00	0.00	
(split)	1349N	0.00	0.00	0.00	
	1618N	(750,000.00)	(750,000.00)	0.00	
	1620N	8,098,515,581.00	8,098,515,581.43	(0.43)	
	1621N	0.00	0.00	0.00	
	1622N	0.00	0.00	0.00	
	1623N	0.00	0.00	0.00	
	1690N	10,559,423.00	10,559,423.00	0.00	
Subtotal (Investments & Related Interest, Net)		8,152,751,700.00	8,152,751,700.43	(0.43)	
Reserve Position in the IMF (split)	1195N	20,864,211,683.00	20,864,211,683.00	0.00	
Investments in Intl Fin. Institutions (split)	1990N	5,254,099,189.35	5,254,099,189.35	0.00	
Tax Trade and Other Receivables	1310N	194,345,095.00	194,345,094.78	0.22	
	1319N	(11,506,582.00)	(11,506,582.36)	0.36	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
	1325N	88,586,659,090.00	88,586,659,089.75	0.25	
	1329N	(67,418,618,683.00)	(67,418,618,683.22)	0.22	
(split)	1340N	726,389,583.00	726,389,583.00	0.00	
(split)	1349N	(63,453,911.65)	(63,453,911.65)	0.00	
	1360N	4,725,731.00	4,725,730.77	0.23	
	1369N	(3,036,877.00)	(3,036,876.59)	(0.41)	
Subtotal (Tax Trade & Other Nonentity Rec)		22,015,503,445.35	22,015,503,444.48	0.87	
Inventories and Related Property, Net	1511N	89,332,243.00	89,332,242.51	0.49	
	1512N	27,659,816.00	27,659,816.31	(0.31)	
	1513N	0.00	0.00	0.00	
	1514N	0.00	0.00	0.00	
	1519N	0.00	0.00	0.00	
	1521N	0.00	0.00	0.00	
	1522N	0.00	0.00	0.00	
	1523N	0.00	0.00	0.00	
	1524N	0.00	0.00	0.00	
	1525N	138,677,851.00	138,677,850.81	0.19	
	1526N	177,715,560.00	177,715,560.16	(0.16)	
	1527N	84,919,418.00	84,919,418.29	(0.29)	
	1529N	(9,078,325.00)	(9,078,324.79)	(0.21)	
	1541N	38,758,836.00	38,758,835.51	0.49	
	1542N	106,442.00	106,441.78	0.22	
	1549N	(1,410,326.00)	(1,410,326.16)	0.16	
	1551N	0.00	0.00	0.00	
	1559N	0.00	0.00	0.00	
	1561N	0.00	0.00	0.00	
	1569N	0.00	0.00	0.00	
	1571N	0.00	0.00	0.00	
	1572N	0.00	0.00	0.00	
	1591N	0.00	0.00	0.00	
	1599N	0.00	0.00	0.00	
Subtotal (Inventories & Rel. Property, Net)		546,681,515.00	546,681,514.42	0.58	
Property, Plant and Equipment	1711N	36,610,972.00	36,610,972.38	(0.38)	
	1712N	10,784,754.00	10,784,754.16	(0.16)	
	1719N	(6,915,745.00)	(6,915,745.40)	0.40	
	1720N	363,156,192.00	363,156,192.20	(0.20)	
	1730N	710,758,538.00	710,758,537.76	0.24	
	1739N	(228,912,842.00)	(228,912,841.90)	(0.10)	
	1740N	75,822,881.00	75,822,881.14	(0.14)	
	1749N	(29,744,794.00)	(29,744,793.88)	(0.12)	
	1750N	4,223,478,058.00	4,223,478,058.45	(0.45)	
	1759N	(2,111,984,390.00)	(2,111,984,389.57)	(0.43)	
	1810N	115,808,569.00	115,808,568.69	0.31	
	1819N	(27,907,864.00)	(27,907,864.13)	0.13	
	1820N	541,125,640.00	541,125,639.72	0.28	
	1829N	(177,513,221.00)	(177,513,220.92)	(0.08)	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
	1830N	378,138,177.00	378,138,176.76	0.24	
	1832N	77,592,640.00	77,592,639.68	0.32	
	1839N	(112,729,073.00)	(112,729,073.23)	0.23	
	1840N	0.00	0.00	0.00	
	1849N	0.00	0.00	0.00	
	1890N	302,135.00	302,135.20	(0.20)	
Subtotal (Property, Plant & Equipment)		3,837,870,627.00	3,837,870,627.11	(0.11)	
Other Assets	1320N	0.00	0.00	0.00	
	1410N	31,989,958.00	31,989,957.89	0.11	
	1450N	2,842,526.00	2,842,525.98	0.02	
(split)	1990N	23,154,862.00	23,154,862.00	0.00	
Subtotal (Other Assets)		57,987,346.00	57,987,345.87	0.13	
Total Non-Federal Assets		174,786,227,380.24	137,735,323,698.68	37,050,903,681.56	FACTS I total not including cells F69, F90 & F92
TOTAL ASSETS		6,387,258,221,101.17	6,340,615,408,422.41	46,642,812,678.76	
		asset splits	59,602,351,725.11		
		total amount	6,400,217,760,147.52		
			6,716,191,903,010.57		
			(315,974,142,863.05)		
LIABILITIES					
Federal Liabilities					
Federal Debt and Interest Payable (split)	2140F	41,011,685,258.00	41,011,685,258.00	0.00	
	2530F	2,643,916,943,844.00	2,643,916,943,843.78	0.22	
Subtotal (Federal Debt and Interest Payable)		2,684,928,629,102.00	2,684,928,629,101.78	0.22	
Loans Payable and Related Interest (split)	2140F	337,123,066.70	337,123,066.70	0.00	
	2510F	0.00	0.00	0.00	
	2590F	14,999,990,000.00	14,999,990,000.00	0.00	
Subtotal (Loans Pay & Rel. Interest)		15,337,113,066.70	15,337,113,066.70	0.00	
Other Intra-governmental Liabilities	2110F	239,626,966.00	239,626,966.35	(0.35)	
	2120F	0.00	0.00	0.00	
	2130F	0.00	0.00	0.00	
(split)	2140F	0.00	0.00	0.00	
	2150F	0.00	0.00	0.00	
	2155F	0.00	0.00	0.00	
	2170F	0.00	0.00	0.00	
	2179F	0.00	0.00	0.00	
	2190F	132,844,440.00	132,844,439.75	0.25	
	2213F	48,989,214.00	48,989,214.12	(0.12)	
	2215F	17,493,120.00	17,493,119.75	0.25	
	2225F	175,802,325.00	175,802,325.18	(0.18)	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
	2310F	44,765,811.00	44,765,810.55	0.45	
	2320F	0.00	0.00	0.00	
	2400F	4,663,433.00	4,663,433.41	(0.41)	
	2540F	0.00	0.00	0.00	
	2920F	0.00	0.00	0.00	
	2940F	0.00	0.00	0.00	
	2950F	0.00	0.00	0.00	
	2960F	0.00	0.00	0.00	
(split)	2980F	2,871.00	2,871.00	0.00	
	2990F	24,452.00	24,452.16	(0.16)	
Subtotal (Other Intra-governmental Liabilities)		664,212,632.00	664,212,632.27	(0.27)	
Total Federal Liabilities		2,700,929,954,800.70	2,700,929,954,800.75	(0.05)	
Non-Federal Liabilities					
Federal Debt and Interest Payable (split)	2140N	32,874,223,656.69	32,874,223,656.69	0.00	
	2530N	3,513,905,498,275.00	3,513,905,498,275.41	(0.41)	
Subtotal (Federal Debt and Interst Payable)		3,546,779,721,931.69	3,546,779,721,932.10	(0.41)	
Certificates Issued to Fed. Reserve Banks (split)	2990N	2,200,000,000.00	2,200,000,000.00	0.00	
Allocation of Special Drawing Rights (split)	2990N	6,480,559,335.34	6,480,559,335.34	0.00	
Gold Certificates Issued to Fed Reserve Banks (split)	2980N	10,923,445,113.41	10,923,445,113.41	0.00	
Refunds and Drawbacks (split)	2190N	1,896,018,158.57	1,896,018,158.57	0.00	
D.C. Pension Liability (split)	2690N	8,344,539,459.91	8,344,539,459.91	0.00	
Other Liabilities	2110N	1,155,220,284.00	1,155,220,284.19	(0.19)	
	2120N	8,257,253.00	8,257,252.64	0.36	
	2130N	0.00	0.00	0.00	
(split)	2140N	30,619,898.00	30,619,898.00	0.00	
	2160N	0.00	0.00	0.00	
	2180N	319,239,194.00	319,239,194.00	0.00	
(split)	2190N	912,714,102.00	912,714,102.00	0.00	
	2210N	296,636,481.00	296,636,480.72	0.28	
	2211N	1,992,392.00	1,992,391.98	0.02	
	2213N	2,495,081.00	2,495,080.54	0.46	
	2215N	2,737,519.00	2,737,518.95	0.05	
	2216N	0.00	0.00	0.00	
	2217N	0.00	0.00	0.00	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
	2218N	0.00	0.00	0.00	
	2220N	626,910,754.00	626,910,753.69	0.31	
	2290N	0.00	0.00	0.00	
	2310N	487,808.00	487,808.49	(0.49)	
	2320N	183,351,998.00	183,351,998.31	(0.31)	
	2400N	964,131,625.00	964,131,624.91	0.09	
	2540N	0.00	0.00	0.00	
	2590N	10,000.00	10,000.00	0.00	
	2610N	0.00	0.00	0.00	
	2620N	0.00	0.00	0.00	
	2630N	11,650,639.00	11,650,639.00	0.00	
	2650N	1,075,407,626.00	1,075,407,626.00	0.00	
(split)	2690N	8,183,025.00	8,183,025.00	0.00	
	2920N	150,646,476.00	150,646,476.36	(0.36)	
	2940N	273,597,304.00	273,597,304.29	(0.29)	
(split)	2980N	1,396,606.00	1,396,606.00	0.00	
(split)	2990N	207,791,801.00	207,791,801.00	0.00	
	2995N	0.00	0.00	0.00	
Subtotal (Other Liabilities)		6,233,477,866.00	6,233,477,866.07	(0.07)	
Total Non-Federal Liabilities		3,582,857,761,864.92	3,553,013,199,798.17	29,844,562,066.75	FACTS I Formula has Column F & G Cells. Should only be F
TOTAL LIABILITIES		6,283,787,716,665.62	6,253,943,154,598.92	29,844,562,066.70	
		Liability Splits	434,161,984,261.56		
		Total Liabilities AGW	6,688,105,138,860.48		
		Total Liabilities ATB	6,612,721,398,576.09		
		Difference	(75,383,740,284.39)		
NET POSITION					
Beg. Unexp Appropriations (FY 2002 Beginning)	3100	51,906,320,706.00	51,906,320,706.02	(0.02)	
	3101	18,387,756,331.00	18,387,756,330.70	0.30	
	3102F	190,932,204.00	190,932,204.00	0.00	
	3103F	(11,992,634.00)	(11,992,634.00)	0.00	
	3106	(477,273,384.00)	(477,273,383.56)	(0.44)	
	3107	(20,225,611,669.00)	(20,225,611,668.53)	(0.47)	
	3109	56,482,170.00	56,482,170.18	(0.18)	
Subtotal (Unexpended Appropriations)		49,826,613,724.00	49,826,613,724.81	(0.81)	
Beg Cum. Results of Operations (FY 2002 Beginning)	3310	50,142,801,213.00	50,142,801,213.16	(0.16)	
Current Period Results of Operations:	5100F	48,865,978.00	48,865,978.15	(0.15)	
	5100N	2,184,050,429.00	2,184,050,429.39	(0.39)	
	5109F	0.00	0.00	0.00	
	5109N	0.00	0.00	0.00	
	5200F	446,346,629.00	446,346,629.15	(0.15)	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
	5200N	696,950,021.00	696,950,020.51	0.49	
	5209F	0.00	0.00	0.00	
	5209N	0.00	0.00	0.00	
	5310F	14,132,416,926.00	14,132,416,925.58	0.42	
	5310N	1,555,477,118.00	1,555,477,118.34	(0.34)	
	5319F	0.00	0.00	0.00	
	5319N	(1,657,406.00)	(1,657,406.36)	0.36	
	5320F	0.00	0.00	0.00	
	5320N	75,186,361.00	75,186,361.25	(0.25)	
	5329F	0.00	0.00	0.00	
	5329N	(1,467,989.00)	(1,467,988.91)	(0.09)	
	5400F	0.00	0.00	0.00	
	5400N	510,938.00	510,937.51	0.49	
	5409F	0.00	0.00	0.00	
	5409N	0.00	0.00	0.00	
	5500F	0.00	0.00	0.00	
	5500N	0.00	0.00	0.00	
	5509F	0.00	0.00	0.00	
	5509N	0.00	0.00	0.00	
	5600N	745,049.00	745,049.27	(0.27)	
	5609N	0.00	0.00	0.00	
	5610N	147,680.00	147,679.88	0.12	
	5619N	0.00	0.00	0.00	
	5700	371,685,838,936.00	371,685,838,936.28	(0.28)	
	5720F	41,152,624.00	41,152,623.75	0.25	
	5730F	(65,154.00)	(65,153.98)	(0.02)	
	5740F	0.00	0.00	0.00	
	5745F	0.00	0.00	0.00	
	5750F	1,014,834.00	1,014,833.51	0.49	
	5755F	3,000,000.00	3,000,000.00	0.00	
	5760F	0.00	0.00	0.00	
	5765F	(90,810.00)	(90,810.08)	0.08	
	5780F	689,068,236.00	689,068,236.21	(0.21)	
	5790F	(4,749,527,594.00)	(4,749,527,593.97)	(0.03)	
	5799	0.00	0.00	0.00	
	5800F	0.00	0.00	0.00	
	5800N	2,051,387,883,983.00	2,051,387,883,983.03	(0.03)	
	5801F	0.00	0.00	0.00	
	5801N	0.00	0.00	0.00	
	5809F	0.00	0.00	0.00	
	5809N	(3,235,742.00)	(3,235,741.58)	(0.42)	
	5890N	(283,301,731,040.00)	(283,301,731,040.49)	0.49	
	5900F	206,056,068.00	206,056,067.65	0.35	
	5900N	26,810,346,386.00	26,810,346,386.14	(0.14)	
	5909F	0.00	0.00	0.00	
	5909N	(22,516,781.00)	(22,516,780.72)	(0.28)	
	5990F	(1,794,312,220,256.00)	(1,794,312,220,255.70)	(0.30)	
	5990N	(407,491,225.00)	(407,491,224.94)	(0.06)	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
	5991F	(2,119,353.00)	(2,119,352.85)	(0.15)	
	5991N	(1,294,862.00)	(1,294,862.32)	0.32	
	6100F	(2,060,703,354.00)	(2,060,703,354.16)	0.16	
	6100N	(19,504,275,096.00)	(19,504,275,095.90)	(0.10)	
	6190F	562,401.00	562,401.39	(0.39)	
	6190N	106,851.00	106,850.89	0.11	
	6199F	0.00	0.00	0.00	
	6310F	(1,008,421.00)	(1,008,420.57)	(0.43)	
	6320F	(163,897,961,960.00)	(163,897,961,960.33)	0.33	
	6320N	(171,590,751,714.00)	(171,590,751,713.63)	(0.37)	
	6330F	(4,280,206,359.00)	(4,280,206,358.51)	(0.49)	
	6330N	(172,728,707.00)	(172,728,706.96)	(0.04)	
	6400F	(1,959,640,761.00)	(1,959,640,761.46)	0.46	
	6400N	(620,342,641.00)	(620,342,641.16)	0.16	
	6500F	0.00	0.00	0.00	
	6500N	(867,612,348.00)	(867,612,348.31)	0.31	
	6600N	254,246,928.00	254,246,927.91	0.09	
	6610N	42,301,656.00	42,301,656.26	(0.26)	
	6710N	(677,400,347.00)	(677,400,346.84)	(0.16)	
	6720F	(238,715,420.00)	(238,715,420.05)	0.05	
	6720N	(3,514,379.00)	(3,514,379.06)	0.06	
	6730F	(689,068,236.00)	(689,068,236.21)	0.21	
	6790F	(328,571.00)	(328,571.40)	0.40	
	6790N	(39,332,116.00)	(39,332,116.06)	0.06	
	6800F	0.00	0.00	0.00	
	6800N	(312,709,653.00)	(312,709,653.13)	0.13	
	6850F	(13,413,685.00)	(13,413,685.17)	0.17	
	6900F	0.00	0.00	0.00	
	6900N	(2,188,266.00)	(2,188,265.73)	(0.27)	
	7110F	187,975,203.00	187,975,202.78	0.22	
	7110N	633,148.00	633,148.21	(0.21)	
	7180F	0.00	0.00	0.00	
	7180N	0.00	0.00	0.00	
	7190F	0.00	0.00	0.00	
	7190N	852,646,139.00	852,646,138.89	0.11	
	7210F	0.00	0.00	0.00	
	7210N	(4,865,854.00)	(4,865,853.72)	(0.28)	
	7280F	0.00	0.00	0.00	
	7280N	(750,000.00)	(750,000.00)	0.00	
	7290F	(214,508.00)	(214,507.68)	(0.32)	
	7290N	(194,661,367.00)	(194,661,367.08)	0.08	
	7300F	0.00	0.00	0.00	
	7300N	(3,799,987,907.00)	(3,799,987,906.84)	(0.16)	
	7400F	4,678,841.00	4,678,841.34	(0.34)	
	7400N	(27,337,535.00)	(27,337,534.91)	(0.09)	
	7500F	(14,041,807,772.00)	(14,041,807,771.91)	(0.09)	
	7500N	0.00	0.00	0.00	
	7600N	630,376.00	630,376.11	(0.11)	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanations
Subtotal (Current Pd Results of Operations)		3,503,894,550.00	3,503,894,550.70	(0.70)	
CRO (Beg + Current Pd Results of Operations)		53,646,695,763.00	53,646,695,763.86	(0.86)	
TOTAL NET POSITION		103,473,309,487.00	103,473,309,488.67	(1.67)	
		AGW	103,473,309,488.67		
		ATB Net Position	103,473,309,488.67		
		Difference	0.00		
Total Net Position & Liabilities		6,387,261,026,152.62	6,357,416,464,087.59	29,844,562,065.03	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount from FACTS	Difference	Explanations
1. Beginning Balance-Cumulataive Results of Operati	3310	50,142,801,213.00	50,142,801,213.16	(0.16)	
2. Prior Period Adjustments (-1)	7400F	4,678,841.00	4,678,841.34	(0.34)	
	7400N	(27,337,535.00)	(27,337,534.91)	(0.09)	
Subtotal (Prior Period Adjustments)		(22,658,694.00)	22,658,693.57	(45,317,387.57)	FACTS I has times -1
3. Beginning Balance, as adjusted		50,120,142,519.00	50,165,459,906.73	(45,317,387.73)	
BUDGETARY FINANCING SOURCES:					
6. Other Adjustments (split)	5790F	0.00	0.00	0.00	
7. Appropriations Used	5700	371,685,838,936.00	371,685,838,936.28	(0.28)	
8. Nonexchange Revenue					
Interest(split)	5310F	0.00	0.00	0.00	
(split)	5310N	0.00	0.00	0.00	
Contra Revenue for Interest(split)	5319F	0.00	0.00	0.00	
(split)	5319N	0.00	0.00	0.00	
Penalties and Fines Revenue(split)	5320F	0.00	0.00	0.00	
(split)	5320N	0.00	0.00	0.00	
Contra Revenue for Penalties and Fines(split)	5329F	0.00	0.00	0.00	
(split)	5329N	0.00	0.00	0.00	
Other Revenue(split)	5900F	895,000.00	895,000.00	0.00	
(split)	5900N	1,264,404,939.00	1,264,404,939.00	0.00	
Contra Revenue, Other Revenue(split)	5909F	0.00	0.00	0.00	
(split)	5909N	(22,507,725.00)	(22,507,725.00)	0.00	
Subtotal Nonexchange Revenue		1,242,792,214.00	1,242,792,214.00	0.00	
9. Donations and Forfeitures of Cash/Equivalents					
Donated Revenue	5600N	745,049.00	745,049.27	(0.27)	
Contra Revenue for Donations	5609N	0.00	0.00	0.00	
Other Revenue- Forfeited Cash (split)	5900N	95,294,532.00	95,294,532.00	0.00	
	5909N	0.00	0.00	0.00	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount from FACTS	Difference	Explanations
Subtotal Donations & Forfeitures of Cash/Equiv		96,039,581.00	96,039,581.27	(0.27)	
10. Transfers In/Out without Reimbursement					
Appropriated Earmarked Receipts-Transferred IN	5740F	0.00	0.00	0.00	
Appropriated Earmarked Receipts-Transferred OUT	5745F	0.00	0.00	0.00	
Expenditure Financing Sources Transferred IN	5750F	1,014,834.00	1,014,833.51	0.49	
Non-expenditure Trust Fund Financing Sources IN	5755F	3,000,000.00	3,000,000.00	0.00	
Expenditure Financing Sources Transferred Out	5760F	0.00	0.00	0.00	
Non-expend. Trust Fund Financing Sources OUT	5765F	(90,810.00)	(90,810.08)	0.08	
Subtotal Transfers In/Out w/out Reimbursement		3,924,024.00	3,924,023.43	0.57	
11. Other Budgetary Financing Sources					
Other Financing Sources(split)	5790F	0.00	0.00	0.00	
Gains on Disposition of Assets -Nonexchange(split)	7110F	0.00	0.00	0.00	
(split)	7110N	0.00	0.00	0.00	
Unrealized Gains -Investments -Nonexchange(split)	7180F	0.00	0.00	0.00	
(split)	7180N	0.00	0.00	0.00	
Other Gains -Nonexchange(split)	7190F	0.00	0.00	0.00	
(split)	7190N	0.00	0.00	0.00	
Losses on Disposition of Assets - Nonexchange(split)	7210F	0.00	0.00	0.00	
(split)	7210N	(2,971,870.00)	(2,971,870.00)	0.00	
Unrealized Losses - Investments -Nonexchange(split)	7280F	0.00	0.00	0.00	
(split)	7280N	0.00	0.00	0.00	
Other Losses-Nonexchange(split)	7290F	0.00	0.00	0.00	
(split)	7290N	(1,474,215.00)	(1,474,215.00)	0.00	
Distributions of Income -Dividends(split)	7500F	(775,286.91)	(775,286.91)	0.00	
Subtotal Other Budgetary Financing Sources		(5,221,371.91)	(5,221,371.91)	0.00	
Other Financing Sources					
12. Donations and Forfeitures of Property					
Donated Rev-Nonfinancial Resources	5610N	147,680.00	147,679.88	0.12	
Contra Donated Revenue nonfinancial	5619N	0.00	0.00	0.00	
Other Revenue Foreited Property(split)	5900N	(34,862,467.00)	(34,862,467.00)	0.00	
Contra Revenue Forfeited Property(split)	5909N	0.00	0.00	0.00	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount from FACTS	Difference	Explanations
Subtotal Donations and Forfeitures of Property		(34,714,787.00)	(34,714,787.12)	0.12	
Accrued Interest & Disc. on the Debt (split)	5790F	(4,748,270,073.97)	(4,748,270,073.97)	0.00	
13. Transfers In/out Without Reimbursement					
	5720F	41,152,624.00	41,152,623.75	0.25	
	5730F	(65,154.00)	(65,153.98)	(0.02)	
Subtotal(Transfers In/Out w/out Reimburse)		41,087,470.00	41,087,469.77	0.23	
14. Imputed Financing from Costs Absorbed by Other	5780F	689,068,236.00	689,068,236.21	(0.21)	
15. Other Financing Sources					
Other Financing Sources(split)	5790F	(1,257,520.00)	(1,257,520.00)	0.00	
Adjustments of Appropriations Used	5799	0.00	0.00	0.00	
Gains on Disposition of Assets -Nonexchange(split)	7110F	0.00	0.00	0.00	
(split)	7110N	0.00	0.00	0.00	
Unrealized Gains -Investments -Nonexchange(split)	7180F	0.00	0.00	0.00	
(split)	7180N	0.00	0.00	0.00	
Other Gains -Nonexchange(split)	7190F	0.00	0.00	0.00	
(split)	7190N	0.00	0.00	0.00	
Losses on Disposition of Assets - Nonexchange(split)	7210F	0.00	0.00	0.00	
(split)	7210N	0.00	0.00	0.00	
Unrealized Losses - Investments -Nonexchange(split)	7280F	0.00	0.00	0.00	
(split)	7280N	0.00	0.00	0.00	
Other Losses-Nonexchange(split)	7290F	0.00	0.00	0.00	
(split)	7290N	0.00	0.00	0.00	
Distributions of Income -Dividends(split)	7500F	(14,041,032,485.00)	(14,041,032,485.00)	0.00	
Subtotal Other Budgetary Financing Sources		(14,042,290,005.00)	(14,042,290,005.00)	0.00	
16. Total Financing Sources		354,928,254,223.12	354,928,254,222.96	0.16	
17. Net Cost of Operations					
	5100F	(48,865,978.00)	(48,865,978.15)	0.15	
	5100N	(2,184,050,429.00)	(2,184,050,429.39)	0.39	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount from FACTS	Difference	Explanations
	5109F	0.00	0.00	0.00	
	5109N	0.00	0.00	0.00	
	5200F	(446,346,629.00)	(446,346,629.15)	0.15	
	5200N	(696,950,021.00)	(696,950,020.51)	(0.49)	
	5209F	0.00	0.00	0.00	
	5209N	0.00	0.00	0.00	
(split)	5310FX	(14,132,126,486.58)	(14,132,126,486.58)	0.00	
(split)	5310N.X	(544,348,981.00)	(544,348,981.00)	0.00	
(split)	5319FX	0.00	0.00	0.00	
(split)	5319N.X	1,657,406.00	1,657,406.00	0.00	
	5400F	0.00	0.00	0.00	
	5400N	(510,938.00)	(510,937.51)	(0.49)	
	5409F	0.00	0.00	0.00	
	5409N	0.00	0.00	0.00	
	5500F	0.00	0.00	0.00	
	5500N	0.00	0.00	0.00	
	5509F	0.00	0.00	0.00	
(split)	5900FX	(2,801,283.00)	(2,801,283.00)	0.00	
(split)	5900N.X	(153,411,676.00)	(153,411,676.00)	0.00	
(split)	5909FX	0.00	0.00	0.00	
(split)	5909N.X	0.00	0.00	0.00	
	5990FX	5,376,813.00	5,376,812.73	0.27	
	5990N.X	15,492,535.00	15,492,535.06	(0.06)	
	5991FX	0.00	0.00	0.00	
	5991N.X	62,282.00	62,281.95	0.05	
	6100F	2,060,703,354.00	2,060,703,354.16	(0.16)	
	6100N	19,504,275,096.00	19,504,275,095.90	0.10	
	6190F	(562,401.00)	(562,401.39)	0.39	
	6190N	(106,851.00)	(106,850.89)	(0.11)	
	6310F	1,008,421.00	1,008,420.57	0.43	
	6320F	163,897,961,960.00	163,897,961,960.33	(0.33)	
	6320N	171,590,751,714.00	171,590,751,713.63	0.37	
	6330F	4,280,206,359.00	4,280,206,358.51	0.49	
(split)	6330N	172,413,271.00	172,413,271.00	0.00	
	6400F	1,959,640,761.00	1,959,640,761.46	(0.46)	

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount from FACTS	Difference	Explanations
	6400N	620,342,641.00	620,342,641.16	(0.16)	
	6500F	0.00	0.00	0.00	
	6500N	867,612,348.00	867,612,348.31	(0.31)	
	6600N	(254,246,928.00)	(254,246,927.91)	(0.09)	
	6610N	(42,301,656.00)	(42,301,656.26)	0.26	
	6710N	677,400,347.00	677,400,346.84	0.16	
	6720F	238,715,420.00	238,715,420.05	(0.05)	
	6720N	3,514,379.00	3,514,379.06	(0.06)	
	6730F	689,068,236.00	689,068,236.21	(0.21)	
	6790F	328,571.00	328,571.40	(0.40)	
	6790N	39,332,116.00	39,332,116.06	(0.06)	
	6800N	312,709,653.00	312,709,653.13	(0.13)	
	6850F	13,413,685.00	13,413,685.17	(0.17)	
	6900F	0.00	0.00	0.00	
	6900N	2,188,266.00	2,188,265.73	0.27	
(split)	7110FX	(187,975,202.78)	(187,975,202.78)	0.00	
(split)	7110N.X	(633,148.21)	(633,148.21)	0.00	
(split)	7180FX	0.00	0.00	0.00	
(split)	7180N.X	0.00	0.00	0.00	
(split)	7190FX	0.00	0.00	0.00	
(split)	7190N.X	(852,646,138.89)	(852,646,138.89)	0.00	
(split)	7210FX	0.00	0.00	0.00	
(split)	7210N.X	1,893,983.72	1,893,983.72	0.00	
(split)	7280FX	0.00	0.00	0.00	
(split)	7280N.X	750,000.00	750,000.00	0.00	
(split)	7290FX	214,507.68	214,507.68	0.00	
(split)	7290N.X	193,187,152.08	193,187,152.08	0.00	
	7300F	0.00	0.00	0.00	
	7300N	3,799,987,907.00	3,799,987,906.84	0.16	
(split)	7500FX	0.00	0.00	0.00	
	7600N	(630,376.00)	(630,376.11)	0.11	
Subtotal Net Cost of Operations		351,401,694,061.02	351,401,694,061.01	0.01	
18. Ending Balances		53,646,702,681.10	53,692,020,068.68	(45,317,387.58)	See Prior Period Adjustments Above

Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount from FACTS	Difference	Explanations
		5790F split	(4,749,527,593.97)		
		Diff with balance sheet	49,826,613,724.81		
		\$6,919 custodial elim	98,769,106,199.52		
			103,473,309,488.67		
			(4,704,203,289.15)		

Enterprise5:FACTS02				
20				
BL2000				
Line Item	SGL Acct No.	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference
1. Beginning Balance-Unexpended Appropriations	3100	51,906,320,706.00	51,906,320,706.02	(0.02)
2. Prior Period Adjustments (-1)	3109	56,482,170.00	56,482,170.18	(0.18)
3. Beginning Balance, as adjusted		#####	51,962,802,876.20	(0.20)
BUDGETARY FINANCING SOURCES:				
4. Appropriations Received	3101	18,387,756,331.00	18,387,756,330.70	0.30
5. Appropriations Transferred In/Out	3102F	190,932,204.00	190,932,204.00	0.00
	3103F	(11,992,634.00)	(11,992,634.00)	0.00
Subtotal Appropriations Transferred In/Out		178,939,570.00	178,939,570.00	0.00
6. Other Adjustments (Recissions, etc.)	3106	(477,273,384.00)	(477,273,383.56)	(0.44)
7. Appropriations Used	3107	(20,225,611,669.00)	(20,225,611,668.53)	(0.47)
Ending Balances		#####	49,826,613,724.81	(0.81)

Enterprise5:FACTS02					
20					
BL2000					
GROSS COST SECTION - AGENCY GROSS COST					
Functions	Agency Financial Statement Footnotes	Consolidated Amount From FACTS I ATB	Difference	Additional Explanations	
International Affairs (150)	1,209,838,909.00	1,209,838,909.23	(0.23)		
Energy (270)	154,372.00	154,372.24	(0.24)		
Commerce and Housing (370)	1,254,674,358.00	1,254,674,358.31	(0.31)		
Community and Regional Development (450)	102,647,756.00	102,647,756.34	(0.34)		
Education and Training (500)	379,490,000.00	379,490,000.00	0.00		
Income Security (600)	0.00		0.00		
Veterans Benefits (700)	333,444,560.00	333,444,559.85	0.15		
Administration of Justice (750)	5,276,556,540.00	5,276,646,279.51	(89,739.51)	Custodial SGL 6330 See Custodial Statement	
General Government (800)	23,080,508,493.00	23,080,508,493.07	(0.07)		
Net Interest (900)	337,951,202,456.00	337,951,428,153.30	(225,697.30)	Custodial SGL 6330 See Custodial Statement	
Undistributed Offsetting Receipts (950)	0.00	0.00	0.00		
Agriculture (350)		0.00			
Total Gross Cost	369,588,517,444.00	369,588,832,881.85	(315,437.85)		
Inter-Departmental Amounts Included in Agency Gross Cost				Note Actual Agency F/S Note includes Losses as Cost & Gains as Revenue (SGL 7000 Series)	
Functions	Agency Financial Statement Footnotes	Consolidated Amount From FACTS I ATB	Difference	Additional Explanations	
International Affairs (150)	69,401,882.00	69,401,882.00	0.00		
Energy (270)	154,372.00	154,372.24	(0.24)		
Commerce and Housing (370)	72,175,534.00	72,175,533.84	0.16		
Community and Regional Development (450)	3,971,332.00	3,971,331.63	0.37		
Education and Training (500)	0.00	0.00	0.00		
Income Security (600)	0.00		0.00		
Veterans Benefits (700)	0.00	0.00	0.00		
Administration of Justice (750)	1,317,967,578.00	1,317,967,578.01	(0.01)		
General Government (800)	8,929,152,540.00	8,928,844,606.89	307,933.11	Unidentified. Note total ncost is only off by 6330 custodial balance.	
Net Interest (900)	162,560,208,367.00	162,560,208,366.76			
Undistributed Offsetting Receipts (950)	0.00	0.00			
Agriculture (350)	0.00	0.00	0.00		
Total Gross Cost	172,953,031,605.00	172,952,723,671.37	307,933.39		

EXCHANGE REVENUE SECTION - AGENCY EXCHANGE REVENUE					
Functions	Agency Financial Statement Footnotes	Consolidated Amount From FACTS I ATB	Difference	Additional Explanations	
International Affairs (150)	527,699,974.00	527,699,974.18	(0.18)		
Energy (270)	0.00	0.00	0.00		
Commerce and Housing (370)	588,587,347.00	588,587,347.03	(0.03)		
Community and Regional Development (450)	1,210,231.00	1,210,231.04	(0.04)		
Education and Training (500)	0.00	0.00	0.00		
Income Security (600)	0.00		0.00		
Veterans Benefits (700)	0.00	0.00	0.00		
Administration of Justice (750)	103,668,225.00	103,668,225.26	(0.26)		
General Government (800)	5,705,159,229.00	5,705,159,228.51	0.49		
Net Interest (900)	11,260,498,379.00	11,260,498,378.93			
Undistributed Offsetting Receipts (950)	0.00	0.00			
Agriculture (350)	0.00	0.00	0.00	Note Actual Agency F/S includes Losses as Cost	
Total Earned Revenue	18,186,823,385.00	18,186,823,384.95	(0.02)	& Gains as Revenue (SGL 7000 Series)	
Inter-Departmental Amounts Included in Agency Exchange Revenue					
Functions	Agency Financial Statement Footnotes	Consolidated Amount From FACTS I ATB	Difference	Additional Explanations	
International Affairs (150)	3,554,361.00	3,554,361.07	(0.07)		
Energy (270)	0.00	0.00	0.00		
Commerce and Housing (370)	2,753,077.00	2,753,077.04	(0.04)		
Community and Regional Development (450)	0.00	0.00	0.00		
Education and Training (500)	0.00	0.00	0.00		
Income Security (600)	0.00		0.00		
Veterans Benefits (700)	0.00	0.00	0.00		
Administration of Justice (750)	66,618,013.00	64,775,141.59	1,842,871.41	Treasury does not use SGL 5990	
General Government (800)	3,296,716,546.00	3,293,182,605.41	3,533,940.59	in the net cost calculation. No affect on net cost.	
Net Interest (900)	11,260,498,379.00	11,260,498,378.93		See net cost on SCNP for SGL 5990 - Exchange	
Undistributed Offsetting Receipts (950)	0.00	0.00			
Agriculture (350)	0.00	0.00	0.00		
otal Inter-Departmental Earned Revenue	14,630,140,376.00	14,624,763,564.04	5,376,811.89		
SUMMARY SECTION - AGENCY NET COST					

	Agency Financial Statement Footnotes	Consolidated Amount From FACTS I ATB	Difference	Additional Explanations	
DEPARTMENT TOTAL	351,401,694,059.00	351,402,009,496.90	(315,437.90)		

FY 2001 SOURCES OF CUSTODIAL REVENUE & COLLECTIONS							
Line Item	SGL Acct No.	SEE Splits*	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanation	
REVENUE RECEIVED							
Individual & FICA Income Taxes (Split)	S5800FT	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5800N.T	NonEntity TFS	1,713,334,378,417.03	1,713,334,378,417.03	0.00		
(Split)	S5809FT	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5809N.T	NonEntity TFS	0.00	0.00	0.00		
Subtotal (Individual & FICA Income Taxes)			1,713,334,378,417.03	0.00	1,713,334,378,417.03	FACTS I Error	
Corporate Income Taxes (Split)	S5800FT	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5800N.T	NonEntity TFS	211,045,720,662.00	211,045,720,662.00	0.00		
(Split)	S5809FT	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5809N.T	NonEntity TFS	0.00	0.00	0.00		
Subtotal (Corporate Income Taxes)			211,045,720,662.00	211,045,720,662.00	0.00		
Estate and Gift Taxes (Split)	S5800FT	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5800N.T	NonEntity TFS	27,241,515,315.00	27,241,515,315.00	0.00		
(Split)	S5809FT	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5809N.T	NonEntity TFS	0.00	0.00	0.00		
Subtotal (Estate and Gift Taxes)			27,241,515,315.00	27,241,515,315.00	0.00		
Excise Taxes (Split)	S5800FT	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5800N.T	NonEntity TFS	69,023,966,309.00	69,023,966,309.00	0.00		
(Split)	S5809FT	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5809N.T	NonEntity TFS	(3,235,741.58)	(3,235,741.58)	0.00		
(Split)	S5801FT	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5801N.T	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5991FT	NonEntity TFS	(1,101,659.00)	(1,101,659.00)	0.00		
(Split)	S5991N.T	NonEntity TFS	0.00	0.00	0.00		
Subtotal (Excise Taxes)			69,019,628,908.42	69,019,628,908.42	0.00		
Railroad Retirement Taxes (Split)	S5800FT	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5800N.T	NonEntity TFS	4,573,215,547.00	4,573,215,547.00	0.00		
(Split)	S5809FT	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5809N.T	NonEntity TFS	0.00	0.00	0.00		
Subtotal (Railroad Retirement Taxes)			4,573,215,547.00	4,573,215,547.00	0.00		
Duties (Split)	S5800FT	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5800N.T	NonEntity TFS	19,429,275,123.00	19,429,275,123.00	0.00		
(Split)	S5809FT	NonEntity TFS	0.00	0.00	0.00		
(Split)	S5809N.T	NonEntity TFS	0.00	0.00	0.00		
Subtotal (Duties)			19,429,275,123.00	19,429,275,123.00	0.00		

FY 2001 SOURCES OF CUSTODIAL REVENUE & COLLECTIONS						
Line Item	SGL Acct No.	SEE Splits*	Agency Financial Statements	Consolidated Amount From FACTS ATB	Difference	Explanation
		NonEntity TFS				
Fees and Licenses	(Split) S5900FT	NonEntity TFS	0.00	0.00	0.00	
	(Split) S5900N.T	NonEntity TFS	935,349,115.00	935,349,115.00	0.00	
	(Split) S5909FT	NonEntity TFS	0.00	0.00	0.00	
	(Split) S5909N.T	NonEntity TFS	(9,055.72)	(9,055.72)	0.00	
Subtotal (Fees and Licenses)			935,340,059.28	935,340,059.28	0.00	
Unemployment Taxes	(Split) S5800FT	NonEntity TFS	0.00	0.00	0.00	
	(Split) S5800N.T	NonEntity TFS	6,739,812,610.00	6,739,812,610.00	0.00	
	(Split) S5809FT	NonEntity TFS	0.00	0.00	0.00	
	(Split) S5809N.T	NonEntity TFS	0.00	0.00	0.00	
Subtotal (Unemployment Taxes)			6,739,812,610.00	6,739,812,610.00	0.00	
Federal Reserve Earnings	(Split) S5900N.T	NonEntity TFS	23,682,939,559.00	23,682,939,559.00	0.00	
Fines, Penalties, Interest & Other	(Split) S5310F.T	NonEntity TFS	290,439.00	290,439.00	0.00	
	(Split) S5310NT	NonEntity TFS	1,030,134,508.00	1,030,134,508.00	0.00	
	(Split) S5319F.T	NonEntity TFS	0.00	0.00	0.00	
	(Split) S5319NT	NonEntity TFS	(1,657,406.00)	(1,657,406.00)	0.00	
	(Split) S5320F.T	NonEntity TFS	0.00	0.00	0.00	
	(Split) S5320NT	NonEntity TFS	75,186,361.25	75,186,361.25	0.00	
	(Split) S5329F.T	NonEntity TFS	0.00	0.00	0.00	
	(Split) S5329N.T	NonEntity TFS	(1,467,988.91)	(1,467,988.91)	0.00	
	(Split) S5900FT	NonEntity TFS Not Above	202,359,784.65	202,359,784.65	0.00	
	(Split) S5900N.T	NonEntity TFS Not Above	717,391,698.14	717,391,698.14	0.00	
	(Split) S5909FT	NonEntity TFS Not Above	0.00	0.00	0.00	
	(Split) S5909N.T	NonEntity TFS Not Above	0.00	0.00	0.00	
	(Split) S5801FT	NonEntity TFS	0.00	0.00	0.00	
	(Split) S5801N.T	NonEntity TFS	0.00	0.00	0.00	
	(Split) S5991FT	NonEntity TFS	(849,915.00)	(849,915.00)	0.00	
	(Split) S5991N.T	NonEntity TFS	(1,294,862.32)	(1,294,862.32)	0.00	
Subtotal (Fines, Penalties, Interest & Other)			2,020,092,618.81	2,020,092,618.81	0.00	
TOTAL REVENUE RECEIVED			2,078,021,918,819.54	364,687,540,402.51	1,713,334,378,417.03	FACTS I Error
Less Pymts from Appropriations - Refunds	S5890N.T	NonEntity TFS	283,301,731,040.00	0.00	283,301,731,040.00	FACTS I Needs to enter Balance
Only Use 2010 5000 19ATF, 2010 5002 19ATF, 2010 5029 19ATF, 2006 0603 15 CS, 2006 5000 15CS, 2009 0110 16IRR & 2009 1807 16IRR						
	(Split) S6330N	NonEntity TFS	315,435.96	315,435.96	0.00	
Less Payments, Subtotal			283,302,046,475.96	315,435.96	283,301,731,040.00	
Net Revenue Received			1,794,719,872,343.58	364,687,224,966.55	1,430,032,647,377.03	
DISPOSITION OF REVENUE RECEIPTS						
Amounts Provided to NonFederal Entities	S5990N.T	NonEntity TFS	407,491,225.00	0.00	407,491,225.00	FACTS I Needs to enter Balance
Amts Provided to Fund the Federal Gov't	S5990FT	NonEntity TFS	1,794,312,220,256.00	0.00	1,794,312,220,256.00	FACTS I Needs to enter Balance
Total Disposition of Custodial Revenue and Collections			1,794,719,711,481.00	0.00	1,794,719,711,481.00	

AGW: FACTS Notes vs. Financial Statement Footnote Review For The Year Ended September 30, 2002					
FACTS I NOTES Review Schedule					
(1)	(4)	(5)	(6)	(7)	(8)
	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
FACTS I NOTE SGL Account Reference					
Note 3 (Fund Balance With Treasury-USSGL 1010)					
Section C - Adjusted Fund Balance with Treasury	54,745,998,328.27	TIER Trial Balance	54,745,998,328.27	0.00	See Balance Sheet Expalanation for Difference with final Treasury Statements
Note 5 (Plant, Property & Equipment)					
Line 11, Column (2) - Property, Plant & Equipment	6,533,578,556.14	FY 2002 PAR Note 13	6,533,578,584.00	-27.86	
Line 11, Column (3) - Accumulated Depreciation	2,695,707,929.03	FY 2002 PAR Note 13	2,695,707,927.00	2.03	
Line 11, Column (4) - Net Property, Plant & Equipment	3,837,870,627.11	FY 2002 PAR Note 13	3,837,870,657.00	-29.89	
Note 7 (Nonexchange Revenue and Related Receivables)					
Section A - Receivable from Nonexchange Transactions					
Line 9, Column (2) - Taxes Receivable 9/30/01	81,461,705,735.23	TIER Trial Balance	81,461,705,735.23	0.00	
Line 9, Column (3) - Allowance for Loss on Taxes Receivable 9/30/01	60,563,479,985.71	TIER Trial Balance	60,563,479,985.71	0.00	
Line 9, Column (4) - Taxes Receivable 9/30/02	88,586,659,089.75	TIER Trial Balance	88,586,659,089.75	0.00	
Line 9, Column (5) - Allowance for Loss on Taxes Receivable 9/30/02	67,418,618,683.22	TIER Trial Balance	67,418,618,683.22	0.00	
Line 9, Column (6) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	269,814,657.01			269,814,657.01	Treasury is not using SGL 5801
Section B - Nonexchange Revenue					
Individual Income Tax and Tax Withholding					
Line 1, Column (2) - Tax Revenue Collected	1,713,334,378,418.76	FY 2002 PAR Note 29	1,713,334,378,419.00	-0.24	
Line 1, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 1, Column (4) - Penalties,Fines and Administrative Fees	0.00			0.00	
Line 1, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 1, Column (6) - Tax Revenue Refunds	212,374,934,162.48	FY 2002 PAR Note 30	212,374,934,164.00	-1.52	
Corporate Taxes					
Line 2, Column (2) - Tax Revenue Collected	211,045,720,661.96	FY 2002 PAR Note 29	211,045,720,661.00	0.96	
Line 2, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 2, Column (4) - Penalties,Fines and Administrative Fees	0.00			0.00	
Line 2, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 2, Column (6) - Tax Revenue Refunds	67,368,436,234.00	FY 2002 PAR Note 30	67,368,436,233.00	1.00	
Unemployment Insurance					
Line 3, Column (2) - Tax Revenue Collected	6,739,812,609.80	FY 2002 PAR Note 29	6,739,812,610.00	-0.20	
Line 3, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 3, Column (4) - Penalties,Fines and Administrative Fees	0.00			0.00	
Line 3, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 3, Column (6) - Tax Revenue Refunds	132,696,144.00	FY 2002 PAR Note 30	132,696,144.00	0.00	
Excise Taxes					
Line 4, Column (2) - Tax Revenue Collected	69,023,966,308.15	Custodial AGW	69,023,966,309.00	-0.85	Total in SGL 5800 for Excise Taxes
Line 4, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	19,785,070.45			19,785,070.45	Department does not use SGL 5801
Line 4, Column (4) - Penalties,Fines and Administrative Fees	1,305,610.45			1,305,610.45	Department does not include SGL 5320 or 5329 in this classification. See Other Below
Line 4, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	1,467,988.91			1,467,988.91	
Line 4, Column (6) - Tax Revenue Refunds	1,124,352,117.26	FY 2002 PAR Note 30	1,122,385,851.00	1,966,266.26	
Estate and Gift Taxes					
Line 5, Column (2) - Tax Revenue Collected	27,241,515,314.90	FY 2002 PAR Note 29	27,241,515,315.00	-0.10	
Line 5, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 5, Column (4) - Penalties,Fines and Administrative Fees	0.00			0.00	
Line 5, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 5, Column (6) - Tax Revenue Refunds	802,594,394.00	FY 2002 PAR Note 30	802,594,393.00	1.00	
Railroad Retirement					
Line 6, Column (2) - Tax Revenue Collected	4,573,215,546.95	FY 2002 PAR Note 29	4,573,215,547.00	-0.05	
Line 6, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 6, Column (4) - Penalties,Fines and Administrative Fees	0.00			0.00	
Line 6, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 6, Column (6) - Tax Revenue Refunds	8,964,994.00	FY 2002 PAR Note 30	8,964,993.00	1.00	
Customs Duties					
Line 7, Column (2) - Tax Revenue Collected	19,429,275,122.51	FY 2002 PAR Note 29	19,741,275,545.00	-312,000,422.49	See Explanation for Custodial Statement Variance
Line 7, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	347,800,459.38			347,800,459.38	Department does not use SGL 5801
Line 7, Column (4) - Penalties,Fines and Administrative Fees	0.00			0.00	
Line 7, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 7, Column (6) - Tax Revenue Refunds	1,489,752,994.75	FY 2002 PAR Note 30	1,489,752,995.00	-0.25	
Miscellaneous Taxes					
Line 8, Column (2) - Tax Revenue Collected	0.00			0.00	
Line 8, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	-97,770,872.82			-97,770,872.82	Department does not use SGL 5801
Line 8, Column (4) - Penalties,Fines and Administrative Fees	0.00			0.00	
Line 8, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 8, Column (6) - Tax Revenue Refunds	0.00			0.00	

FACTS I NOTE SGL Account Reference		Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Other Nonexchange Revenue						
Line 9, Column (2) - Tax Revenue Collected		0.00			0.00	
Line 9, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes		0.00			0.00	
Line 9, Column (4) - Penalties,Fines and Administrative Fees		73,880,750.80	TIER Trial Balance	75,186,361.25	-1,305,610.45	See Excise Taxes Variance Above
Line 9, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees		0.00	TIER Trial Balance	1,467,988.91	-1,467,988.91	See Excise Taxes Variance Above
Line 9, Column (6) - Tax Revenue Refunds		0.00			0.00	
Total Nonexchange Revenue						
Line 10, Column (2) - Tax Revenue Collected		2,051,387,883,983.03	TIER Trial Balance	2,051,387,883,983.03	0.00	
Line 10, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes		269,814,657.01			269,814,657.01	Contra SGL 5809 = \$3,235,741.58 Dept does not use SGL 5801
Line 10, Column (4) - Penalties,Fines and Administrative Fees		75,186,361.25	TIER Trial Balance	75,186,361.25	0.00	
Line 10, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees		1,467,988.91	TIER Trial Balance	1,467,988.91	0.00	
Line 10, Column (6) - Tax Revenue Refunds		283,301,731,040.49	TIER Trial Balance	283,301,731,040.49	0.00	
Note 8 (Other Actuarial Liabilities- USSGL 2690)						
Veteran Burial Benefits		0.00			0.00	
Compensation for Veterans		0.00			0.00	
Compensation for Survivors		8,183,025.00	TIER Trial Balance	8,183,025.00	0.00	
All Other Actuarial Liabilities (lines 4-20)			FY 2002 PAR & Note 19	8,344,539,460.00	-8,344,539,460.00	FACTS notes did not pick up DC Pension (BL 2051)
Note 10 (Federal Debt Securities)						
Section A - Securities Issued by Treasury (to be completed by Treasury only)						
Line 1A, Column 2, Bills		868,249,933,000.00	Bureau-provided info.	868,249,933,000.00	0.00	
Line 1A, Column 3, Average Interest Rate		1.75	Bureau-provided info.	1.75	0.00	
Line 1B, Column 2, Notes		1,615,334,972,624.98	Bureau-provided info.	1,615,334,972,624.98	0.00	(1,521,596,663,700 + 93,738,308,924.98)
Line 1B, Column 3, Average Interest Rate		4.74	Bureau-provided info.	4.74	0.00	
Line 1C, Column 2, Bonds		638,137,022,034.01	Bureau-provided info.	638,137,022,034.01	0.00	(593,004,800,700 + 45,132,221,334.01)
Line 1C, Column 3, Average Interest Rate		7.96	Bureau-provided info.	7.96	0.00	
Line 2A, Column 2, Foreign Government Series		12,518,585,590.00	Bureau-provided info.	12,518,585,590.00	0.00	
Line 2A, Column 3, Average Interest Rate		7.31	Bureau-provided info.	7.31	0.00	
Line 2B, Column 2, Government Account Securities		2,707,295,439,577.33	Bureau-provided info.	2,707,295,439,577.33	0.00	
Line 2B, Column 3, Average Interest Rate		6.00	Bureau-provided info.	6.00	0.00	
Line 2C, Column 2, State and Local Governemt Series		144,285,791,195.12	Bureau-provided info.	144,285,791,195.12	0.00	
Line 2C, Column 3, Average Interest Rate		4.85	Bureau-provided info.	4.85	0.00	
Line 2D, Column 2, U. S. Savings Bonds		193,312,075,967.13	Bureau-provided info.	193,312,075,967.13	0.00	
Line 2D, Column 3, Average Interest Rate		5.96	Bureau-provided info.	5.96	0.00	
Line 2E, Column 2, Other Non-Marketable Securities		29,995,271,000.00	Bureau-provided info.	29,995,271,000.00	0.00	
Line 2E, Column 3, Average Interest Rate		0.00	Bureau-provided info.	5.96	-5.96	BL 2010 did not enter data in the FACTS Notes (missed).
Line 4, Column 2, Total treasury securities		6,213,235,965,597.16	Bureau-provided info.	6,213,235,965,597.16	0.00	(6,228,235,965,597.16 - 15,000,000,000 FFB not subject to limit)
Line 5, Column 2, Unamortized Premiums		17,373,951,997.54	Bureau-provided info.	17,373,951,997.54	0.00	
Line 6, Column 2, Unamortized Discounts		58,162,716,482.92	Bureau-provided info.	58,162,716,482.92	0.00	
Section B - Securities Issued by Agencies						
Line 11, Column (2) - Total Agency Securities, Net		0.00			0.00	
Line 12, Column (3) - Average Interest Rate on Securities Issued by the Tennessee Valley Authority		0.00			0.00	
(to be completed by TVA only)						
Section F - Agency Investments in Federal Debt Securities						
Line 21, Column (2), Total Federal Securites Held as Investments in Governement Accounts		14,533,404,390.93	TIER Trial Balance	14,533,404,390.93	0.00	
Line 22, Column (2), Discounts		26,649,491.73	TIER Trial Balance	-26,773,181.17	53,422,672.90	Real Diff = \$123,689.44 FACTS I Column Should Be Negative
Line 23, Column (2), Premiums		156,604,129.75	TIER Trial Balance	158,961,108.55	-2,356,978.80	Totals are the same when discounts are made negative.
Line 24, Column (2), Amortization of Discounts and Premiums		-35,930,389.88	TIER Trial Balance	-38,163,679.24	2,233,289.36	Investments in BPD Securities are eliminated.
Line 25, Column (2), Unrealized Gains (+) or Losses (-) Due to Adjustments for Market Value		0.00	TIER Trial Balance	0.00	0.00	
Line 26, Column (2), Net Federal Debt Securities Held as Investments in Government Accounts		14,627,428,639.07	TIER Trial Balance	14,627,428,639.07	0.00	
Section H - Other Information from the Bureau of Public Debt (to be completed by Treasury Only)						
Line 1, Column (2), Statutory Debt Limit as of September 30, 2002		6,400,000,000,000.00	FMS's Daily Treas. Stmt.	6,400,000,000,000.00	0.00	
Line 2, Column (2), Amount of Debt Issued Subject to the Debt Limit		6,172,447,201,111.78	Bureau-provided info.	6,161,430,533,062.60	11,016,668,049.18	See bureau email response (Source Data amount is correct).
Note 12 (Cost of Stewardship Land) Acquired in the Current Fiscal Year						
Section A						
Heritage Collection-Type Assets		0.00			0.00	
Heritage Natural Assets		0.00			0.00	
Heritage Cultural Assets		0.00			0.00	
Other Classes of Heritage Assets		0.00			0.00	
Stewardship Land Acquired		0.00			0.00	
Total Cost of Assets		0.00			0.00	
Note 13 (Federal Employee and Veteran Benefits Payable)						
Section A						
Line 4, Column (2) -Employer Contributions - USSGL 6400F.24		1,445,732,292.02	TIER FEDELI report	1,445,732,292.02	0.00	
Line 4, Column (3) - Employee Contributions		20,529,214.24			20,529,214.24	Complete data not available. All bureaus do not maintain this inf
Line 4, Column (4) - Inputed Costs - USSGL 6730F.24		688,740,229.81	TIER FEDELI report	688,740,229.81	0.00	
Line 4, Column (5) - Total Cost		2,155,001,736.07			2,155,001,736.07	
Section B						

	Amount from FACTS I NOTE	Agency Source DATA	Amount from Agency Source DATA	Variance (4) - (6)	Explanation
FACTS I NOTE SGL Account Reference	Report Data (Department Level)	(Department Level)	(Department Level)		
Line 1, Pension Liability/Asset - Beginning of Period	0.00			0.00	
Line 2, Prior Period Adjustments/Correction of Errors	0.00			0.00	
Line 3, Prior Period Adjustments/Change in Accounting Principles	0.00			0.00	
Line 4, Corrected Pension Liability/Asset (Beginning of Period)	0.00			0.00	
Pension Expenses					
Line 5, Normal Costs	0.00			0.00	
Line 6, Interest on Unfunded Liability	0.00			0.00	
Line 7, Actuarial Gains/Losses	0.00			0.00	
Line 8, Total Expense	0.00			0.00	
Line 9, Benefits Paid	0.00			0.00	
Line 10, Pension Liability/Asset - End of Year	0.00			0.00	
Line 11, Valuation Date of Pension Liability/Asset	0.00			0.00	
Section C					
Line 1, Rate of Interest	0.00			0.00	
Line 2, Rate of Inflation	0.00			0.00	
Line 3, Projected Rate of Salary Increases	0.00			0.00	
Section D					
Line 1, Post-Employment Health Benefits Liability (Beginning of Period)	0.00			0.00	
Line 2, Prior Period Adjustments /Correction of Errors	0.00			0.00	
Line 3, Prior Period Adjustments/Change in Accounting Principles	0.00			0.00	
Line 4, Corrected Post-Employment Health Liability (Beginning of Period)	0.00			0.00	
Post-Employment Health Benefits Expense					
Line 5, Normal Costs	0.00			0.00	
Line 6, Interest on Unfunded Liability	0.00			0.00	
Line 7, Actuarial Gains/Losses	0.00			0.00	
Line 8, Total Expense	0.00			0.00	
Line 9, Claims Paid	0.00			0.00	
Line 10, Post-Employment Health Benefits Liability (End of Period)	0.00			0.00	
Line 11, Valuation Date of Post-Employment Health Benefits Liability	0.00			0.00	
Section E					
Line 1, Rate of Interest	0.00			0.00	
Line 2, Rate of Inflation	0.00			0.00	
Note 14 (Prior Period Adjustments)					
Section B - Changes in Accounting Principles					
Line 10, Column (2) - USSGL 7400N - Decreases to Equity (Debit)	34,848,574.80	TIER Trial Balance	34,848,575.00	-0.20	
Line 10, Column (3) - USSGL 7400N - Increases to Equity (Credit)	7,511,039.89	TIER Trial Balance	7,511,040.00	-0.11	
Line 10, Column (4) - USSGL 7400F - Decreased to Equity (Debit)	305,313.54	TIER Trial Balance	305,314.00	-0.46	
Line 10, Column (5) - USSGL 7400F - Increases to Equity (Credit)	4,777,945.35	TIER Trial Balance	4,777,945.00	0.35	
Total Prior Period Adjustment				0.00	
Note 15 (Selected Dedicated Collections)					
Section A: Trust Fund Receipts and Disbursements					
Line 1, Federal Old-Age and Survivors Insurance					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 2, Federal Disability Insurance					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 3, Federal Hospital Insurance (Medicare, Part A)					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 4, Federal Supplementary Medical Insurance (Medicare, Part B)					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 5, Unemployment					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 6, Hazardous Substance Superfund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 7, Highway Trust Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 8, Airport and Airway Trust Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Line 9, Civil Service Retirement and Disability Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 10, Military Retirement Trust Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 11, Railroad Retirement Board Trust Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 12, Black Lung					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Section B: Trust Fund Assets					
Line 1, Federal Old-Age and Survivors Insurance					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 2, Federal Disability Insurance					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 3, Federal Hospital Insurance (Medicare, Part A)					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 4, Federal Supplementary Medical Insurance (Medicare, Part B)					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 5, Unemployment					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 6, Hazardous Substance Superfund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 7, Highway Trust Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 8, Airport and Airway Trust Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 9, Civil Service Retirement and Disability Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 10, Military Retirement Trust Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 11, Railroad Retirement Board Trust Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 12, Black Lung					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Note 16 (Deferred Maintenance)					
Section A					
Buildings, Structures and Facilities					
a) Low	8,828,441.00	FY 2002 PAR Suppl. Info	8,828,159.00	282.00	Insignificant difference
b) High	8,828,441.00	FY 2002 PAR Suppl. Info	8,828,159.00	282.00	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					
f) Other					
Furniture, Fixtures and Equipment					
a) Low	3,384,389.45	FY 2002 PAR Suppl. Info	3,384,000.00	389.45	Insignificant difference
b) High	3,384,389.45	FY 2002 PAR Suppl. Info	3,384,000.00	389.45	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					
f) Other					
Assets Under Capital Lease					
a) Low	0.00			0.00	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					
f) Other					
Land					
a) Low	0.00			0.00	

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)		Explanation
				Variance (4) - (6)	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					
f) Other					
All Other Categories					
a) Low	0.00			0.00	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					
f) Other					
Total Deferred Maintenance on General PP&E					
a) Low	12,212,830.45	FY 2002 PAR Suppl. Info	12,212,159.00	671.45	Insignificant difference
b) High	12,212,830.45	FY 2002 PAR Suppl. Info	12,212,159.00	671.45	
c) Critical Maintenance	0.00			0.00	
Section C					
Heritage Assets					
Line 10, Column (2), Total Deferred Maintenance on Heritage Assets	0.00			0.00	
Line 10, Column (3), Total Deferred Maintenance on Heritage Assets	0.00			0.00	
Line 10, Column (4), Total Deferred Maintenance on Heritage Assets	0.00			0.00	
Section E					
Federal Mission Assets					
Line 10, Column (2), Total Deferred Maintenance on Federal Mission Assets	0.00			0.00	
Line 10, Column (3), Total Deferred Maintenance on Federal Mission Assets	0.00			0.00	
Line 10, Column (4), Total Deferred Maintenance on Federal Mission Assets	0.00			0.00	
Section G					
Stewardship Land					
Line 11, Column (2), Total Deferred Maintenance on Stewardship Land	0.00			0.00	
Line 11, Column (3), Total Deferred Maintenance on Stewardship Land	0.00			0.00	
Line 11, Column (4), Total Deferred Maintenance on Stewardship Land	0.00			0.00	
Note 17 (Other Items)					
Section A - Other Cash - USSGL 1190N					
Line 6 - Total Other Cash	81,752,222,353.45	TIER Trial Balance	81,752,222,353.00	0.45	
Section B - Other General Property, Plant and Equipment					
Line 6, Column (2) - USSGL 1890N	302,135.20	TIER Trial Balance	302,135.00	0.20	
Section C - Other Assets - USSGL 1990N					
Line 6 - Other Assets	5,277,254,051.35	TIER Trial Balance	5,277,254,051.00	0.35	
Section D - Other Accrued Liabilities - USSGL 2190N					
Line 6 - Total Other Accrued Liabilities	2,808,732,260.57	TIER Trial Balance	2,808,732,261.00	-0.43	
Section E - Contingent Liabilities - USSGL 2920N					
Line 6 -Total Contingent Liabilities	150,646,476.36	TIER Trial Balance	150,646,476.00	0.36	
Section F - Custodial Liabilities - USSGL 2980N					
Line 10, Total Custodial Liabilities	10,924,841,719.41	TIER Trial Balance	10,924,841,719.00	0.41	
Section G - Other Liabilities - USSGL 2990N					
Line 1, Tax Refunds Payable	0.00			0.00	
Line 2, Monetized SDRs	2,200,000,000.00	TIER Trial Balance	2,200,000,000.00	0.00	
Line 3, Allocated SDRs	6,480,559,335.70	TIER Trial Balance	6,480,559,336.00	-0.30	
Line 4, Gold Certificates	0.00			0.00	
Lines 5 - 10				0.00	
Section H - Other Gains					
Line 6, USSGL 7190N	852,646,138.89	TIER Trial Balance	852,646,139.00	-0.11	
Section I - Other Losses					
Line 6, USSGL 7290N	194,661,367.08	TIER Trial Balance	194,661,367.00	0.08	
Note 18 (Loans Receivable and Loan Guarantee Liabilities)					
Section B - Direct Loans Obligated Prior to Fiscal 1992					
Present Value Method					
Line 11, Column (2), Loans Receivable, Gross	956,474,178.30	FY 2002 PAR Note 3	956,474,179.00	-0.70	
Line 11, Column (6), Value of Assets Related to Direct Loans	1,317,826,670.79	FY 2002 PAR Note 3	1,317,826,671.00	-0.21	
Allowance for Loss Method					
Line 11, Column (2), Loans Receivable, Gross	0.00			0.00	
Line 11, Column (6), Value of Assets Related to Direct Loans	0.00			0.00	
Section C: Direct Loans Obligated After Fiscal 1991					
Line 11, Column (2), Loans Receivable, Gross	40,669,262.08	FY 2002 PAR Note 3	40,669,262.00	0.08	
Line 11, Column (6), Value of Assets Related to Direct Loans	24,407,284.02	FY 2002 PAR Note 3	24,407,284.00	0.02	
Section D - Defaulted Guaranteed Loans from Pre-1992 Guarantees					
Present Value Method					
Line 11, Column (2), Defaulted Guaranteed Loans Receivable, Gross	0.00			0.00	
Line 11, Column (6), Value of Assets Related to Defaulted Guaranteed Loans Receivable,Net	0.00			0.00	
Allowance for Loss Method					
Line 11, Column (2), Defaulted Guaranteed Loans Receivable, Gross	0.00			0.00	
Line 11, Column (6), Value of Assets Related to Defaulted Guaranteed Loans Receivable,Net	0.00			0.00	
Section E - Defaulted Guaranteed Loans from Post-1991 Guarantees					

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Line 11, Column (2), Defaulted Guaranteed Loans Receivable, Gross	0.00			0.00	
Line 11, Column (6), Value of Assets Related to Defaulted Guaranteed Loans Receivable,Net	0.00			0.00	
Section F - Guaranteed Loans Outstanding					
Line 11, Column (2), Outstanding Principal of Guaranteed Loans, Face Value	0.00			0.00	
Line 11, Column (3), Amount of Outstanding Principal Guaranteed	0.00			0.00	
Section G - Liability for Loan Guarantees					
Present Value Method for Pre-1992 Guarantees					
Line 11, Column (2), Liabilities for Losses on Pre-1992 Guarantees, Present Value	0.00			0.00	
Line 11, Column (3), Liabilities for Loan Guarantees for Post-1991 Guarantees, Present Value	319,239,194.00	FY 2002 PAR Note 19	319,000,000.00	239,194.00	PAR Report is rounded to the millions
Line 11, Column (4), Total Liabilities for Loan Guarantees	319,239,194.00	FY 2002 PAR Note 19	319,000,000.00	239,194.00	
Estimated Future Default Claims for Pre-1992 Guarantees					
Line 11, Column (4) Total Liabilities for Loan Guarantees	0.00			0.00	
Section H - Subsidy Expense for Post-1991 Direct Loans					
Total Direct Loan Subsidy Expense					
Line 11, Column (2), Amount	8,057,106.39	Doc. from CDFI	8,057,106.39	0.00	
Section I - Subsidy Expense for Post-1991 Loan Guarantees					
Total Loan Guarantee Subsidy Expense					
Line 11, Column (2), Amount	0.00			0.00	
Note 19 (Commitment and Contingencies)					
Section A - Long Term Leases					
Line 21, Column 2, Capital Leases	340,956,746.20	TIER Trial Bal. SGL 2940	273,597,304.00	67,359,442.20	BL 09 reported \$68M not in 2940. BL 02 did not report \$671K Department Total \$249,201,151 \$26M in Other
Line 21, Column 3, Operating Leases	222,175,151.22	PAR Note XX	249,201,151.00	-27,025,999.78	
Line 21, Column 4, Total Long Term Leases	563,131,897.42			563,131,897.42	
Section B - Unexpended Obligations					
Line 21, Column 2, From the Public	33,588,648,065.69	TIER Trial Balance	47,709,626,015.00	-14,120,977,949.31	BL 2001 did not report \$14,134,696,105 in FACTS note. BL 2004 & 2006 did not report in FACTS note. Several BLs had discrepancies. BL 2024 reported the amount as negative.
Line 21, Column 3, From other Government Entities	871,627,264.04	TIER Trial Balance	894,003,641.00	-22,376,376.96	
Line 21, Column 4, Total	34,460,275,329.73	TIER Trial Balance	48,603,629,656.00	-14,143,354,326.27	
Section C - Insurance Contingencies					
Line 21, Column 2, Possible Contingency	0.00			0.00	
Line 21, Column 3, Insurance in Force	0.00			0.00	
Section D - Unadjudicated Claims					
Line 21, Total Unadjudicated Claims	521,023.00	PAR Note 20		521,023.00	Department covered by PAR Note 20
Section E - Other Contingencies					
Line 6, Total Other Contingencies	225,376,556.57	PAR Note 20		225,376,556.57	Department covered by PAR Note 20
Section F - Other Commitments					
Line 6, Total Other Commitments	69,829,899,358.00	PAR Note 20	69,829,899,358.00	0.00	
Note 20 (Human Capital)					
Section A - Investments in Human Capital					
Line 21, Column 2, Fiscal 1999 Investments	0.00			0.00	
Line 21, Column 3, Fiscal 2000 Investments	0.00			0.00	
Line 21, Column 4, Fiscal 2001 Investments	0.00			0.00	
Line 21, Column 5, Fiscal 2002 Investments	0.00			0.00	
Note 21 (Research and Development)					
Section A - Investments in Basic Research					
Line 21, Column 2, Fiscal 1999 Investments	5,772,794.00	Bureau-provided info.	5,772,794.00	0.00	(BEP \$9,039,333 + SS \$183,821)
Line 21, Column 3, Fiscal 2000 Investments	6,186,777.00	Bureau-provided info.	6,186,777.00	0.00	
Line 21, Column 4, Fiscal 2001 Investments	9,223,154.00	Bureau-provided info.	9,223,154.00	0.00	
Line 21, Column 5, Fiscal 2002 Investments	10,319,823.11	Bureau-provided info.	10,319,823.11	0.00	
Section C - Investments in Applied Research					
Line 21, Column 2, Fiscal 1999 Investments	281,028.96	Bureau-provided info.	281,028.96	0.00	
Line 21, Column 3, Fiscal 2000 Investments	54,064.19	Bureau-provided info.	54,064.19	0.00	
Line 21, Column 4, Fiscal 2001 Investments	337,273.48	Bureau-provided info.	337,273.48	0.00	
Line 21, Column 5, Fiscal 2002 Investments	586,393.10	Bureau-provided info.	586,393.10	0.00	
Section E - Investments in Development					
Line 21, Column 2, Fiscal 1999 Investments	0.00			0.00	
Line 21, Column 3, Fiscal 2000 Investments	0.00			0.00	
Line 21, Column 4, Fiscal 2001 Investments	0.00			0.00	
Line 21, Column 5, Fiscal 2002 Investments	0.00			0.00	
Note 22 (Non-Federal Physical Property)					
Section A - Investments in Non-Federal Physical Property					
Line 21, Column 2, Fiscal 2000 Investments	0.00			0.00	
Line 21, Column 3, Fiscal 2001 Investments	0.00			0.00	
Line 21, Column 4, Fiscal 2002 Investments	0.00			0.00	

**Comparison of Treasury's FY 2002 AGW
to the
Final Department-wide Consolidated Financial Statements
(Rounded to Millions)**

The Department of the Treasury prepares its Department-wide financial statements from a data warehouse. SGL balances, with various attributes, are submitted to the warehouse by Treasury's sub organizations. The data is frozen (no updates) for preparation of the final statements. After preparation of the final statements that are rounded to millions the Department's auditors provide "topside" audit adjustments that are also rounded to millions.

When the financial statements are finalized the Department allows suborganizations to resubmit final data to account for audit adjustments and insignificant changes. This data is then submitted to FACTS I. This final data is what the Department also enters on the AGW. Because this AGW data is not necessarily the same as the final (frozen) data plus topside adjustments, it is necessary to compare the AGW data to the final financial statements and notes. There may be differences that result from rounding financial statement line to the millions and from audit adjustments that were also rounded to the millions. In addition, lines on suborganization standalone reports/audit documentation that are the basis for topside adjustments may reflect SGL line classification differences and rounding differences.

We have provided tables (below) that compare the final AGW information to the Department's final financial statement information, after rounding to millions, along with known and possible explanations for those differences. We included explanations for the differences following the tables. We have also included a footnotes review section.

Split Schedule = There is a \$167,778 discrepancy on SGL 5991F as a result of Treasury failing to identify a split on the Statement of Custodial Activity for the line "*Fees and Licenses.*"

Balance Sheet - Assets

F/S Line	AGW Balances/Final Treasury Balances	Final Pre-Audit Adjustment Balances	Final Pre- Audit Adjustment Rounded Balances	Rounded Audit Adj.	Final Rounded F/S Line	AGW Rounded Line	Rounded Line Difference AGW vs F/S	Difference Explanation Reference
Balance Sheet								
Intra-Governmental Assets								
(1) Fund Balance	\$57,745,998,328	\$54,812,572,398	\$54,813	(\$61)	\$54,752	\$54,746	\$6	(1)
(2) Loans and Int. Rec.	\$229,936,651,292	\$229,936,651,192	\$229,937	\$0	\$229,937	\$229,937	\$0	
(3) Advance - B Lung	\$7,718,856,899	\$7,718,556,999	\$7,719	\$0	\$7,719	\$7,719	\$0	
(4) Due From G Fund	\$5,919,328,498,160	\$5,919,328,498,160	\$5,919,329	\$0	\$5,919,329	\$5,919,329	\$0	
(5) Accts Rec & Int	\$716,306,856	\$716,306,856	\$716	(1)	\$715	\$716	(\$1)	(2)
(6) Other	\$25,982,285	\$13,557,889	\$13	\$13	\$26	\$26	\$0	
With the Public Assets								
(7) Cash, Foreign & Ot	\$101,782,295,112	\$101,746,082,052	\$101,746	\$36	\$101,781	\$101,782	(\$1)	(3)
(8) Gold and Silver	\$10,932,592,809	\$10,932,592,809	\$10,933	\$0	\$10,933	\$10,933	\$0	
(9) Loans and Int	\$1,342,233,954	\$1,342,233,955	\$1,342	\$0	\$1,342	\$1,342	\$0	
(10) Investments & Int	\$8,152,751,700	\$8,152,753,180	\$8,153	\$0	\$8,153	\$8,153	\$0	
(11) Reserve Pos IMF	\$20,864,211,683	\$20,864,211,683	\$20,864	\$0	\$20,864	\$20,864	\$0	
(12) Invest in Internat	\$5,254,099,189	\$5,254,099,189	\$5,254	\$0	\$5,254	\$5,254	\$0	
(13) Tax, Trade Oth.	\$22,015,503,445	\$22,015,503,446	\$22,016	(\$2)	\$22,014	\$22,016	(\$2)	(4)
(14) Inventory & Rel	\$546,681,515	\$546,983,128	\$547	(\$4)	\$543	\$547	(\$4)	(5)
(15) PP&E	\$3,837,870,627	\$3,837,870,626	\$3,838	\$0	\$3,838	\$3,838	\$0	
(16) Other Assets	\$57,987,346	\$70,411,743	\$70	\$(11)	\$60	\$58	(\$2)	(6)

Balance Sheet Assets – Explanations of Differences

- (1) Fund Balance with Treasury** – \$6M difference. We received a \$6M audit reclassification for IRS (2018). The amounts were reclassified from Accounts Receivable (\$2M) and Inventory (\$4M). According to IRS, the reclassification involved \$4M imprest fund (correctly recorded in SGL 1120 as Cash) and possibly a late 6653 adjustment (\$2M). The current FACTS I balance in SGL 1010 is correct, according to IRS.
- (2) Intra-governmental Accounts Receivable** – \$1M difference. We received a \$1M audit adjustment for IRS (2018). This appears to be a rounding difference.
- (3) Cash** – \$1M difference. We received a \$36M audited adjustment for the Treasury Forfeiture Fund –TFF (2006). This appears to be a rounding difference.
- (4) Tax, Trade & Other Accounts Receivable** - \$2M difference. See (1) above. IRS is unable to explain the topside audit adjustment to this line. At this time, Treasury must assume that their final SGL balances for this line are correct.
- (5) Inventory** - \$4M difference. See (1) above. IRS is unable to explain the topside audit adjustment to this line. At this time, Treasury must assume that their final SGL balances for this line are correct.
- (6) Other Assets** - \$2M difference. We received an \$11M audit adjustment for IRS. This appears to be a rounding difference.

(7) Balance Sheet – Liabilities & Net Position

F/S Line	AGW Balance/Final Treasury Balances	Final Pre-Audit Adjustment Balances	Final Pre- Audit Adjustment Rounded Balances	Rounded Audit Adj.	Final Rounded F/S Line	AGW Rounded Line	Rounded Line Difference AGW Vs F/S	Difference Explanation Reference
Balance Sheet								
Intra-Governmental Liabilities								
(17) Federal Debt & Int	\$2,684,928,629,101	\$2,684,928,629,101	\$1,2684,929	\$0	\$2,684,929	\$2,684,929	\$0	
(18) Loans Pay & Int	\$15,337,113,067	\$15,337,113,067	\$15,337	\$0	\$15,337	\$15,337	\$0	
(19) Other	\$664,212,632	\$564,373,051	\$564	\$100	\$664	\$664	\$0	
With the Public Liabilities								
(20) Federal Debt & Int	\$3,546,779,721,931	\$3,546,779,721,931	\$3,546,780	\$0	\$3,546,780	\$3,546,780	\$0	
(21) Carts to Fed Rees	\$2,200,000,000	\$2,200,000,000	\$2,200	\$0	\$2,200	\$2,200	\$0	
(22) All Draw Rights	\$6,480,559,336	6,480,559,336	\$6,481	\$0	\$6,481	\$6,481	\$0	
(23) Gold Carts Fed Re	\$10,923,445,113	\$10,923,445,113	\$10,923	\$0	\$10,924	\$10,923	\$1	(7)
(24)Refunds & Draw	\$1,896,018,159	\$1,859,767,158	\$1,860	\$36	\$1,896	\$1,896	\$0	
(25) DC Pension Lab.	\$8,344,539,459	\$8,344,539,459	\$8,345	\$0	\$8,345	\$8,345	\$0	
(26) Other	\$6,233,477,866	\$6,393,883,501	\$6,394	(\$164)	\$6,229	\$6,233	(\$4)	(8)
Net Position								
(27) Unexpended Apps	\$49,826,613,724	\$49,826,613,724	\$49,827	\$0	\$49,828	\$49,827	\$1	(9)
(28) Cumulative Rees	\$53,646,695,763	\$53,650,239,764	\$53,650	(\$3)	\$53,647	\$53,647	\$0	

Balance Sheet Liabilities & Net Position – Explanations of Differences

- (7) Gold Certificates** - \$1M difference. The difference is the result of rounding.
- (8) Other** – \$4M difference. Treasury adjusted this line to account for elimination balance differences. This reduced the line by \$2.5M. We also received \$164M in audit adjustments for IRS (2009), TFF (2006) and Customs (2006) combined. The remaining difference of \$1.5M appears to be due to rounding.
- (9) Unexpended Appropriations** - \$1M difference. This appears to be a rounding difference based on adjustments to other lines and last year's rounded ending balance.

Statement of Changes in Net Position - Cumulative Results

F/S Line	AGW Balance/Final Treasury Balances	Final Pre-Audit Adjustment Balance	Final Pre- Audit Adjustment Rounded Balance	Rounded Audit Adj.	Final Rounded F/S Line	AGW Rounded Line	Rounded Line Difference AGW vs F/S	Difference Explanation Reference
Cumulative Results of Operations								
(29) Beginning Balance	\$50,142,801,213	\$50,142,801,214	\$50,143	\$0	\$50,164	\$50,143	\$21	(10)
(30) Prior Period Adjusts	(22,658,694)	(\$22,658,694)	(\$23)	\$0	(\$44)	(\$23)	(\$21)	(11)
Budgetary Financing Sources								
(31) Apps Received	N/A	N/A	N/A	\$0	N/A	N/A	N/A	
(32) Apps Trans In/Out	N/A	N/A	N/A	\$0	N/A	N/A	N/A	
(33) Other Adjustments	N/A	N/A	N/A	\$0	N/A	N/A	N/A	
(34) Apps Used	\$371,685,838,936	\$371,685,838,936	\$371,686	\$1	\$371,687	\$371,686	\$1	(12)
(35) Non-Ex. Rev	\$1,242,792,214	\$1,242,792,212	\$1,243	\$0	\$1,242	\$1,243	(\$1)	(13)
(36) Donations of Cash	\$96,039,581	\$96,039,581	\$96	\$3	\$99	\$96	\$3	(14)
(37) Transfers In/Out	\$3,924,024	\$3,924,024	\$4	\$0	\$4	\$4	\$0	
(38) Other	(\$5,221,372)	(\$5,221,372)	(\$5)	\$0	(\$5)	(\$5)	\$0	
Budgetary Financing Sources								
(39) Donations Prop	(\$34,714,787)	(\$34,714,787)	(\$35)	(\$7)	(\$42)	(\$35)	(\$7)	(15)
(40) Accrued Int. Debt	(\$4,748,270,074)	(\$4,748,270,074)	(\$4,748)	\$0	(\$4,748)	(\$4,748)	\$0	
(41) Trans In/Out	\$41,087,470	\$41,082,182	\$41	\$3	\$44	\$41	\$3	(16)
(42) Imputed Financing	\$689,068,236	\$689,068,235	\$689	(\$1)	\$688	\$689	(\$1)	(17)
(43) Other	(\$14,042,290,005)	(\$14,042,290,004)	\$14,042	\$0	(\$14,040)	(\$14,042)	(\$2)	(18)
(44) Net Cost	(\$351,401,694,060)	(\$351,397,907,911)	(\$351,398)	\$3	(\$351,402)	(\$351,402)	\$0	
(45) Ending Balance	\$53,646,702,682	\$53,650,483,542	\$53,650	(\$3)	\$53,647	\$53,647	\$0	

Statement of Changes in Net Position - Unexpended Appropriations

F/S Line	AGW Balance/Final Treasury Balances	Final Pre-Audit Adjustment Balance	Final Pre- Audit Adjustment Rounded Balance	Rounded Audit Adj.	Final Rounded F/S Line	AGW Rounded Line	Rounded Line Difference AGW vs F/S	Difference Explanation Reference
Unexpended Appropriations								
(46)Beginning Balance	\$51,906,320,706	\$51,906,320,705	\$51,906	\$0	\$51,907	\$51,906	\$1	(19)
(30)Prior Period Adjusts	\$56,482,170	\$56,482,170	\$56	\$0	\$56	\$56	\$0	
Budgetary Financing Sources								
(47) Apps Received	\$18,387,756,331	\$18,351,505,330	\$18,352	\$0	\$18,351	\$18,388	\$36	(20)
(48)Apps Trans In/Out	\$178,939,570	\$178,939,570	\$179	\$0	\$178	\$179	\$1	(21)
(49) Other Adjustments	(\$477,273,384)	(\$477,273,384)	(\$477)	\$3	(\$474)	(\$477)	\$3	(22)
(50) Apps Used	(\$20,225,611,669)	(\$20,189,360,688)	(\$20,189)	(\$1)	(\$20,190)	(\$20,225)	(\$35)	(23)
(51) Ending Balance	\$49,826,613,724	\$49,826,613,723	\$49,827	\$1	\$49,828	\$49,827	\$1	(24)

Statement of Changes in Net Position – Unexpended Appropriations
Explanations of Differences

(19) Unexpended Appropriations - \$1M difference. Difference related to rounding.

(20) Appropriations Received - \$36M difference. The difference is from USCS (2006). Incorrect balances were transmitted to our database (SGLs 3101 & 3107) and reported in our financial statements. The correct balance is now in our database and that is the balance in FACTS I.

(21) Appropriations Transferred In/Out - \$1M difference. See (22) below

(22) Other Adjustments - \$3M difference. We received an audit adjustment of \$3M to Other Adjustments for IRS (2009). This adjustment does not appear to be reflected in other IRS SGL balances for Unexpended Appropriations (Appropriations Transferred In/Out - \$1M audit adjustment - Appropriations Used \$1M audit adjustment).

(23) Appropriations Used - See (20) and (22) above.

(24) Ending Balance - \$1M difference. See (19) above.

Statement of Custodial Activity

F/S Line	AGW Balance/Final Treasury Balances	Final Pre-Audit Adjustment Balance	Final Pre- Audit Adjustment Rounded Balance	Rounded Audit Adj.	Final Rounded F/S Line	AGW Rounded Line	Rounded Line Difference AGW vs F/S	Difference Explanation Reference
Statement of Custodial Activity								
(52) Individual Income	\$1,713,334,378,419	\$1,713,334,378,419	\$1,713,334	\$1	\$1,713,335	\$1,713,334	\$1	(25)
(53) Corporate	\$211,045,720,662	\$211,045,720,662	\$211,046	\$0	\$211,046	\$211,046	\$0	
(54) Estate and Gift	\$27,241,515,315	\$27,241,515,315	\$27,242	\$0	\$27,241	\$27,242	(\$1)	(26)
(55) Excise	\$69,019,628,908	\$69,019,628,908	\$69,020	\$0	\$69,020	\$69,020	\$0	
(56) Railroad	\$4,573,215,547	\$4,573,215,547	\$4,573	\$0	\$4,573	\$4,573	\$0	
(57) Duties	\$19,429,275,123	\$19,741,275,545	\$19,741	\$46	\$19,788	\$19,429	\$359	(27)
(58) Fees and Licenses	\$935,340,059	\$935,340,059	\$935	\$0	\$935	\$935	\$0	
(59) Unemployment	\$6,739,812,610	\$6,739,812,610	\$6,740	\$0	\$6,740	\$6,740	\$0	
(60) Fed Reserve	\$23,682,939,559	\$23,682,939,559	\$23,683	\$0	\$23,683	\$23,683	\$0	
(61) Fines, Penalties	\$2,020,092,619	\$2,020,099,536	\$2,020	\$2	\$2,022	\$2,020	\$2	(28)
(62) Refunds	\$283,302,046,477	\$283,302,046,479	\$283,302	\$0	\$283,303	\$283,302	\$1	(29)
(63) Amts to Non Fed	\$407,491,225	\$407,491,224	\$407	\$0	\$407	\$407	\$0	
(64) Amts to Fed	\$1,794,312,220,256	\$1,794,624,220,779	\$1,749,624	\$49	\$1,794,673	\$1,794,312	\$361	(30)

Statement of Custodial Activity - Explanations of Differences

- (25) Individual Income Taxes** - \$1M difference. We received a \$1M audit adjustment for IRS (2009). It appears that the adjustment is related to rounding.
- (26) Estate and Gift Taxes** - \$1M difference. It appears that the difference is related to rounding.
- (27) Customs Duties - \$359M difference.** We received a \$46M audit adjustment for USCS (2006). Customs collects duties for the Government of Puerto Rico. Customs retains funds to cover its costs. The retained \$46M is reported as earned revenue on the Statement of Net Cost. Customs and the Department make topside adjustments to also include it on the Statement of Custodial Activity. Since this is a paper adjustment and the correct total balance is included in the FACTS I data no adjustment is necessary. The remaining difference of \$313M is the result of an incorrect SGL balance transmitted to our database (SGL 5800N) which was reported in our financial statements. The correct balance is now in our database and that is the balance in FACTS I. No adjustment to FACTS I.
- (28) Fines, Penalties and Other Revenue** - \$2M difference. We received a \$1M audit adjustment for IRS (2009) and \$3M audit adjustment for USCS (2006). The difference appears to be related to rounding for IRS. The difference for Custom is (27) above (Puerto Rico).
- (29) Refunds** - \$1M difference. It appears that the difference is related to rounding.
- (30) Amounts Provided to Fund the Federal Government** – \$361M difference. See above explanations.

Comparison of FACTS I Net Cost by BFC to Treasury Note 24

The Department programmed Note 24 in its system to match the way FACT I programs Net Cost by BFC (except that Treasury does not include Custodial SGL 6330 and SGLs 5990 & 5991 in the calculation of net cost). However, the Department's auditors noted that gains and losses (SGL 7000 series) were included as cost on the FMS/FACTS I crosswalk. Treasury management agreed that this appeared to be incorrect and received informal concurrence from FASAB. Accordingly, Department Note 24 was adjusted to reflect losses as cost and gains as revenue.

The Department has not reprogrammed Note 24 to agree with this change. As a result, the balances on the AGW reflect conformity with the FMS/FACTS I crosswalk.

The following is a comparison of the rounded AGW balances to Note 24.

Comparison of AGW to Treasury Note 24

Gross Cost by BFC

Note 24 Column	AGW Balance/Final Treasury Balances Rounded	Final F/S Rounded Amount	Rounded Line Difference AGW vs Note	Difference Explanation Reference
Treasury Note 24				
Gross Cost				
(65) International Aff	\$1,210	\$2,006	(\$796)	(31)
(66) Energy	\$0	\$0	\$0	
(67) Comm & Housing	\$1,255	\$1,255	\$0	
(68) Com & Reg Devlp	\$103	\$103	\$0	
(69) Education & Trng	\$379	\$380	(\$1)	(32)
(70) Income Security	\$0	\$0	\$0	
(71) Vets Benefits	\$333	\$333	\$0	
(72) Admin of Justice	\$5,277	\$5,279	(\$2)	(33)
(73) General Govt	\$23,080	\$23,265	(\$185)	(34)
(74) Net Interest	\$337,951	\$337,951	\$0	
(75) Total Gross Cost	\$369,589	\$370,572	(\$983)	

Explanations of Differences

(31) International Affairs - \$796M difference. The difference is the result of the audit adjustment/programming difference.

(32) Education & Training - \$1M difference. The difference appears to be the result of rounding.

(33) Administration of Justice - \$2M difference. The difference appears to be the result of rounding.

(34) General Government - \$185M difference. The difference is the result of the audit adjustment/programming difference and rounding.

Interdepartmental Cost Included in Gross Cost by BFC

Note 24 Column	AGW Balance/Final Treasury Balances Rounded	Final F/S Rounded Amount	Rounded Line Difference AGW vs Note	Difference Explanation Reference
Treasury Note 24				
Interdepartmental Amounts in Treasury Gross Cost				
(65) International Aff	\$69	\$70	(\$1)	(35)
(66) Energy	\$0	\$0	\$0	
(67) Comm & Housing	\$72	\$73	(\$1)	(36)
(68) Com & Reg Devlp	\$4	\$4	\$0	
(69) Education & Trng	\$0	\$0	\$0	
(70) Income Security	\$0	\$0	\$0	
(71) Vets Benefits	\$0	\$0	\$0	
(72) Admin of Justice	\$1,318	\$1,319	(\$1)	(37)
(73) General Govt	\$8,929	\$9,066	(\$137)	(38)
(74) Net Interest	\$162,560	\$162,560	\$0	
(75) Total Gross Cost	\$172,952	\$173,092	(\$140)	

Explanations of Differences

(35) International Affairs - \$1M difference. The difference appears to be the result of rounding.

(36) Commerce and Housing - \$1M difference. The difference appears to be the result of rounding.

(37) Administration of Justice - \$1M difference. The difference appears to be the result of rounding.

(38) General Government - \$137 difference. We received an audit adjustment for the IRS (2009) for \$68M. It appears that the Note amount should have been reduced by \$68M. Instead Department Note 24 interdepartmental was increased \$68M, while with the public was decreased. \$68M doubled = \$136M. It appears that the FACTS I data is correct and the note line is incorrect.

Gross Earned Revenue By BFC

Note 24 Column	AGW Balance/Final Treasury Balances Rounded	Final F/S Rounded Amount	Rounded Line Difference AGW vs Note	Difference Explanation Reference
Treasury Note 24				
Gross Earned Revenue				
(65) International Aff	\$528	\$1,324	(\$796)	(39)
(66) Energy	\$0	\$0	\$0	
(67) Comm & Housing	\$589	\$589	\$0	
(68) Com & Reg Devlp	\$1	\$1	\$0	
(69) Education & Trng	\$0	\$0	\$0	
(70) Income Security	\$0	\$0	\$0	
(71) Vets Benefits	\$0	\$0	\$0	
(72) Admin of Justice	\$104	\$104	\$0	
(73) General Govt	\$5,705	\$5,890	(\$185)	(40)
(74) Net Interest	\$11,260	\$11,260	\$0	
(75) Total Gross Revenue	\$18,187	\$19,170	(\$983)	

Explanations of Differences

(39) International Affairs - \$796M difference. The difference is the result of the audit adjustment/programming difference.

(40) General Government - \$185 difference. The difference is the result of the audit adjustment/programming difference and rounding.

***Interdepartmental* Amounts included in Earned Revenue By BFC**

Note 24 Column	AGW Balance/Final Treasury Balances Rounded	Final F/S Rounded Amount	Rounded Line Difference AGW vs Note	Difference Explanation Reference
Treasury Note 24				
Interdepartmental Amounts in Earned Revenue				
(65) International Aff	\$4	\$4	\$0	
(66) Energy	\$0	\$0	\$0	
(67) Comm & Housing	\$3	\$3	\$0	
(68) Com & Reg Devlp	\$0	\$0	\$0	
(69) Education & Trng	\$0	\$0	\$0	
(70) Income Security	\$0	\$0	\$0	
(71) Vets Benefits	\$0	\$0	\$0	
(72) Admin of Justice	\$65	\$67	(\$2)	(41)
(73) General Govt	\$3,293	\$3,482	(\$189)	(42)
(74) Net Interest	\$11,260	\$11,260	\$0	
(75) Total Gross Cost	\$14,625	\$14,816	(\$191)	

Explanations of Differences

(41) Administration of Justice - \$2M difference. The difference is the result of FMS including SGL 5990/5991 in the net cost calculation.

(40) General Government - \$189M difference. The difference is the result of the audit adjustment/programming difference. The difference is also the result of FMS including SGL 5990/5991 in the net cost calculation and rounding.

AGW rounded total Net Cost = \$351,402

Treasury f/s rounded Net Cost = \$351,402

FACTS I Footnotes Review

Note 3 – Section C - Adjusted Fund Balance with Treasury - There is no difference between the FACTS I ATB and the amount displayed in the note. However, see AGW balance sheet difference explanation (1), above.

Note 7 – Nonexchange Revenue and Related Receivables – Section B – Nonexchange Revenue

FACTS I edits indicate differences for BLs 12 (FLETC), 13(TFF), 15 (Customs), and 19 (ATF). These entities are not using SGL 5801. FACTS I calculates that they should be using SGL 5801 (typo on FACTS Notes indicates 5802 which does not exist). These entities only debit receivables and credit custodial liability for accruals.

Excise Taxes – The variances related to Fines, Penalties and Administrative Fees (\$1,305M and \$1,467M) are the result of a classification difference between the FACTS I Note and the Department’s note/statement of custodial activity. The Department combines Fines, Penalties and Administrative Fees with Other custodial revenue. See FACTS I classification **Other Nonexchange Revenue**.

Note 8 - Other Actuarial Liabilities – SGL 2690 – We noted that FACTS I did not pick up the balance from business line 51 (D.C. Pension).

Note 10 – Federal Debt Securities

Section A – Securities Issued by Treasury – This information is only entered by the Bureau of Public Debt.

BPD failed to enter the average interest rate for other non-marketable securities. From BPD documentation the Department determined that the rate was 5.96%.

Section F – Agency Investments in Federal Debt Securities - \$53,422,672 difference on Discounts. The FACTS I column should be negative because SGL 1621 is a credit rather than a debit. The real difference is \$123,678. The differences (\$2M) in premiums/discounts and amortizations are business line entry errors. However, the securities total matches the Department's information. Since, these balances are eliminated in the CFS no further investigation.

Section H – Other Information from the Bureau of Public Debt - This information is only entered by the Bureau of Public Debt. The Department's review determined that **BPD erroneously entered \$6,172,447,201,111.78** instead of the **correct amount of \$6,161,430,533,062.50**.

Note 13 – Federal Employee and Veteran Benefits Payable

Section A – Employee Contributions

The Department has discussed this note requirement with bureau preparers. Bureau preparers do not have the necessary information needed to fill out this section. The Department does not have the requested information.

Note 19 – Commitments and Contingencies

Section A – Long Term Leases

Capital Leases - \$67,359,442.20 difference. - The \$68,030,730 reported by BL 2009 (FLETC) is not supported by a balance in SGL 2940. BL 02 (DO) failed to report \$671,289 recorded in SGL 2940

Operating Leases - \$27,025,999.78 difference. BL 25 (OTS) failed to enter \$27,056,000 in operating lease liability. BL 2019 (ATF) reported exactly \$30,000 more in operating leases than it reported to the Department.

Section B – Unexpended Obligations - The Department used the balances in the SGL 4800 series of accounts to review the FACTS I information.

From the Public - \$14,120,977,949 difference. The Department has a total of \$47,709,626,015 N balances in the SGL 4800 series of accounts. BL 2001 (ESF) failed to report \$14,134,696,105. The remaining difference results from BL 2004 (TIGTA) and 2006 (ATS) failing to report \$3,556,140 and \$4,474,854, respectively. The remaining difference is attributable to entry errors by multiple BLs. BL 24 (OCC) entered amounts as negatives.

From Other Government Entities – BL 24 (OCC) entered amounts as negatives. The remaining difference is due to entry errors by multiple BLs.

Section D Unaudjudicated Claims - Section E Other Contingencies

Department Note 20 – Commitments, Contingencies and Other Risks - covers the information requested in Sections D & E

20. *Commitments, Contingencies, and Other Risks*

The Department is a party in various administrative proceedings, legal actions, and claims brought by or against it. At September 30, 2002, the Department accrued \$588.2 million for these matters which represents management's estimation of probable claims that will be assessed. (At September 30, 2001, the Department accrued \$110.2 million.)

At September 30, 2002, contingencies related to proceedings, actions and claims for which it is reasonably possible that a loss may be incurred are estimated to be approximately \$161.8 million. (At September 30, 2001, such contingencies were estimated to be approximately \$732.8 million.)

The Department identified cases in which a loss is reasonably possible, but for which a range of potential loss could not be determined. Based on the information provided by legal counsel and in the opinion of management, the ultimate resolution of these proceedings, actions and claims may materially affect the Department's financial position or results. These specific cases are summarized as follows:

Carney v. United States: This case involves constitutional claims against the government involving criminal prosecution whereby plaintiffs were ultimately acquitted.

Cobell v. Norton (formerly Cobell v. Babbitt): Native Americans allege that the Departments of Interior and Treasury have breached trust obligations with respect to the management of the plaintiffs' Individual Indian Monies. The plaintiffs have not made claims for specific dollar amounts in the Federal district court proceedings, but in public statements have asserted that the class is owed tens of billions of dollars.

Cruz v. United States, de la Torre v. United States, Barba v. United States & Chavez v. United States: These are claims that Mexican workers who were employed in the United States beginning in 1942 did not receive funds which were withheld from the workers, nor did they receive an accounting for such funds.

Leider v. United States: Plaintiff seeks interest on creditor distributions paid out by bankruptcy trustees, but which were returned as undeliverable by the Postal Service. Plaintiff seeks to have the matter certified as a class action for similarly situated creditors.

Moore v. O'Neill: Current and former Secret Service employees allege that they have been discriminated against on the basis of race through a variety of personnel practices in Secret Service. The employees seek to have the complaint certified as a class action.

Sueoka v. United States: A class action suit against Treasury, several of its bureaus, and other agencies. The suit seeks to recover interest on seized currency, other monetary instruments, and claim or cost bonds filed, which were subsequently refunded by the defendant agencies. The suit also seeks recovery of certain deducted expenses which were allegedly improperly withheld.

Asociacion De Empleados Del Area Canalera v. the Panama Canal Commission: Panamanian citizens (and their beneficiaries) who were employed by the Panama Canal Commission prior to 2000 allege they did not receive all of their rights, benefits and privileges accorded them under U.S. law and a treaty.

Tribal Trust Fund Cases: Nine cases in which Native American Tribes seek a declaration that the U.S. has not provided the tribes with a full and complete accounting of their trust funds, and seek an order requiring the government to provide such an accounting. In addition, there are a number of other related cases which do not name the Department as a defendant.